

ANNUAL REPORT

Of the

MUNICIPAL OFFICERS

Of the

TOWN OF BURLINGTON

For the

FISCAL YEAR

2025-2026

MUNICIPAL DIRECTORY

2025 – 2026

SELECTMEN, ASSESSORS, OVERSEERS OF POOR

John Smith
Philip Stanton
Beverly Harding

TOWN CLERK/REGISTRAR ~ Cheryl Smith

TAX COLLECTOR ~ Glenda Shorey

TREASURER ~ Glenda Shorey

ROAD COMMISSIONER ~ Ritchie Nelson

BURLINGTON SCHOOL BOARD OF DIRECTORS

Maureen Bean ~ Lisa Woodward ~ Suzie Libby

PLUMBING INSPECTOR ~ Dwight Tilton

CODE ENFORCEMENT OFFICER ~ Mike Gostin

ANIMAL CONTROL OFFICER ~ Mary Curtis

FIRE CHIEF & FIRE WARDEN ~ Josh McNally

REPRESENTATIVE TO THE LEGISLATURE #18 ~ Mathew McIntyre

STATE SENATOR DISTRICT 8 ~ Mike Tipping

BURLINGTON PLANNING BOARD

Ritchie Nelson~Hans Denlinger~ Brian
Blake~Stephen Edward Burns
Associate member~Michael Gostin

2025-2026

SALARIES OF TOWN OFFICIALS

First Selectman	\$15,000.00
Second & Third Selectmen	\$ 5,000.00
Treasurer	\$ 9,000.00

2026 Labor and Equipment Rates

Effective February 1st. 2026

Minimum of 1 hour for all rates

*Per hour rate of pay, after which billed in .5 hour increments
Increase from 2025 wages is due to 2.8% COLA

Tax Collector/MVR	\$20.85*
Town Clerk/Admin Assist.	\$20.85*
Public Works/Building and Grounds Maintenance/ Cemetery Care	\$18.50*
BLT Attendant	\$18.50*
Seasonal/Temp Employees (laborers, ballot clerk)	\$15.10*
Municipal Building Janitor	\$15.10*
RENTAL FEES	
Backhoe & Operator Rental	\$114.20*

Mileage Rate for Town Employees & Officials

(.72 1/2) Seventy-two and one-half cents per mile per mile



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Mathew McIntyre

78 Tannery Road
Lowell, ME 04493
(207) 680-0678

Mathew.McIntyre@legislature.maine.gov

Friends and neighbors,

It remains an honor to serve as your State Representative for District 18 in the Maine House of Representatives. As we begin the Second Regular Session of the 132nd Legislature, I am grateful for the trust you have placed in me to represent you in Augusta.

The Legislature re-convened on January 7, 2026, and are considering a wide range of proposals in the months ahead. Among many important issues, lawmakers will debate on policies affecting our economy, housing availability, workforce development and support for working families, including fighting to reduce Maine's high property and income tax burdens. These decisions have a direct impact on our region and on your families and your input is essential.

As a member of both the Criminal Justice & Public Safety committee and the Energy, Utilities and Technology committee, while the bulk of my efforts tend to be focused on those broad topics, I will absolutely pay close attention to the full scope of the business of Augusta.

I encourage you to stay informed and engaged by visiting the legislative website at Legislature.Maine.Gov. There, you can review bill language and summaries, follow committee schedules, track roll call votes, and watch live streams of House and Senate sessions. Public hearings and committee meetings are also accessible via Zoom, making it easier than ever to observe proceedings or offer testimony on any issue that matters most to you.

Thank you again for the privilege of representing you. Please feel free to reach out to me at any time at (207) 680-0678 or by email at Mathew.McIntyre@legislature.maine.gov to share your thoughts or concerns. If you would like to receive my regular e-newsletter with updates throughout the year, simply send me your email address and I will be glad to add you to the distribution list.

Serving our community is the honor of a lifetime, and I look forward to continuing this work together in the year ahead.

Respectfully,

Mathew "Mac" McIntyre
Maine State Representative

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

My highest priority as a Senator is to ensure that the State of Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
RANKING MEMBER, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
RANKING MEMBER, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

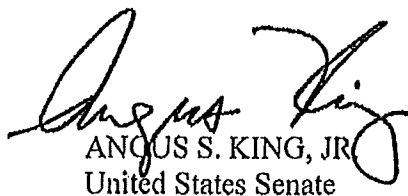
With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced – a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues—and many of you back home—about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,


ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. So, this is my final town letter. My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

I've worked with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And my staff and I have provided direct constituent services, helping thousands of Mainers across the state — including by recovering millions of dollars in federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

In the next year, if your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

Thank you again for the honor of representing you in Congress and the opportunity to serve you and your community.

Respectfully,

Jared Golden
Member of Congress

Town of Burlington

P.O. Box 70
Burlington, Me 04417
Phone: 732-3985

Email: firstselectman@burlingtonme.com

Website: www.burlingtonme.com

Burlington Public Schools

Superintendent of Schools: Dawn Blanchard
25 Middle School Drive
Medway, ME 04460
Phone: 746-3470

Email: superintendent@burlingtonme.com

March 23, 2026

To the Citizens of Burlington,

The School Committee and I would like to thank you for all of your continued support toward the educational programming for Burlington students. We continue to provide school choice to the families of Burlington, which allows our students to attend any public school in Maine. This is a huge benefit to our families and it was something very important during the withdrawal process.

We have 55 Burlington students attending area schools this year, which is an increase of one student from last year. Our students attend schools in RSU67 and SAD31, as well as the virtual charter school, Maine Connections Academy. The School Committee has committed to provide access to area schools by contracting transportation with both RSU67 and SAD31, which creates more stability for our students to attend school regularly.

Last year during our regular referendum vote, the townspeople voted to NOT continue with the validation referendum. This means that the budget voted on and approved by the town at the special School Town Meeting will become in effect July 1, 2026. We will not need to have a follow up referendum, so it is important that folks join us for that special Town Meeting, which is normally held in early June. Once that date and time is final, it will be posted as required by law.

Our proposed 2026-2027 school budget includes an increase in state subsidy, as well as an increase in expenditures to support tuition and transportation to area schools. Unfortunately, we will see an increase in the tax assessment this year, which may be around 4%. Once we finalize our budget, we will have a better picture of the impact to the tax assessment.

If you have any questions or concerns, you may contact Dawn Blanchard, the Superintendent, at dblanchard@brunswicksd.org or you can leave a message with Bill Adams, at 746-3470.

Thank you again for giving me the opportunity to work with you. I appreciate the support and look forward to continuing this journey with the School Committee, Selectmen, and citizens of Burlington.

Sincerely,

Dawn Blanchard
Superintendent

BURLINGTON FOOD PANTRY

1510 Long Ridge Road - Burlington, Maine 04417

Talk or Text 207-794-4181

Email: theburlingtonfoodpantry@gmail.com

Facebook: <https://www.facebook.com/theburlingtonfoodpantry>

Website: burlingtonfoodpantry.com

To the Citizens of the Town of Burlington, Maine
March of 2026 is the start of our 6th year as Burlington Food Pantry. It's been a privilege to work with an amazing group of over 40 very dedicated volunteers who have worked hard to serve more than 800 households struggling with food insecurity. Every two weeks the drive-thru distribution model gives out more than 60,000 pounds of fresh fruit, vegetables, frozen foods and shelf stable foods at an average cost of \$2,000.00 bi-monthly. These funds come to us through grants, gifts, fund raisers and donations. A heartfelt thank you to each of you who has helped us. We welcome volunteers and are grateful for encouragement.

Kind regards,

Maureen A. Bean Ex. Director

****Cut here to keep for reference. Cut here to keep for reference****

We are open on these certain Fridays. Please save this for reference. **2026**
Dates and Hours: 9:00-12:00 - Jan 9, 23 Feb 13, 27 March 13, 27, April 10, 24
May 15, 29 June 12, 26 July 10, 24 August 14, 28, September 11, 25 Oct 9,
23 Nov 13, 27 Dec 11, *Sat. 26 — Also: Every Saturday 10:00-12:00

**Central Maine Highlands
Fire and EMS District 1
10 Bridge st.
P.O Box 75
Howland ME 04448.**

Proudly Serving The Communities and Townships of:

**Howland, Burlington, Maxfield, Edinburg, Enfield, Lowell, Passadumkeag, Seboeis,
Mattamiscontis, Grandfalls, Summit, T3R1, T3ND, T4ND, T40MD, T41MD**

2025 was another busy year for the District

2025 total call volume

EMS 1351

Fire responses 230

Central Maine Highlands became Maine's first ever Fire District on July 1st 2024

The District had 3 employees who graduated from the Penobscot County Firefighter II academy, one that had obtained their State EMT License., and two that obtained Advanced EMT license. We have been able to keep Paramedic level services for our coverage area 24/7. The District has continued to partner with The Lincoln Fire Department to ensure adequate response and staffing levels to emergencies within our region.

Current apparatus list:

2002 Engine 1250gpm pump with 750-gal tank and class A foam, rescue equipment

2006 Engine 1250gpm pump with a 1400-gal tank, class A foam, rescue equipment

2009 Vacuum Tanker 3500-gal tank.

1995 Tanker with a 1000gpm pump and 2500 gal tank.

1995 Ladder truck with 110-foot ladder

2002 Wildland truck with 200gpm pump and 400 gal tank

2008 Advance Life Support Ambulance

2009 Advanced Life Support ambulance

2016 Advance Life Support Ambulance

2023 Advanced Life Support Ambulance

2014 Boat with 40hp motor

2023 ATV with rescue trailer

1998 Snowmobile with rescue sled

Fire EMS employees are as follows:

Chief Josh McNally

Deputy Chief Cody Smith

A - Shift Asst. Chief, Lt. Stratton, FF EMT Spencer, FF EMT Lonergan, Float FF Naylor

B – Shift Asst. Chief Gilman, Lt Glidden, FF EMT Kalinowski, FF Barnes, Float vacant

C- Shift Asst. Chief Burr, , FF EMT Robins, FF EMT Fletcher, FF AEMT Perkins

D – Shift Asst. Chief Quilan, Lt. Brown, FF EMT Hailey, FF EMT A Lewis

To obtain a fire permit come to the Central Maine Highlands Fire Station or go to the Maine Forest Services website.

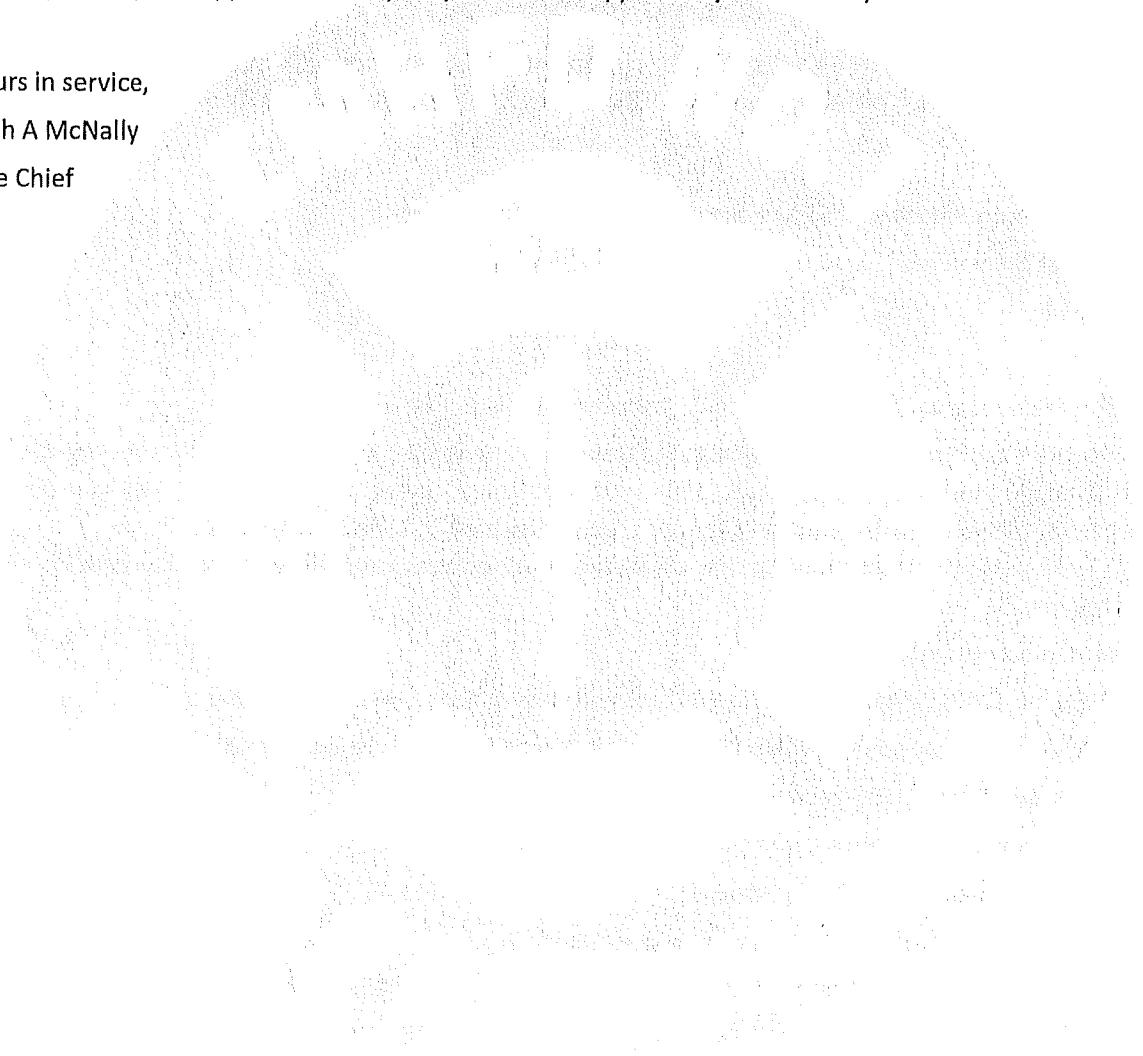
To inquire about a building or heating inspection please call 732-7195

Thank you for your support over the past year and the opportunity to serve as your Chief.

Yours in service,

Josh A McNally

Fire Chief



Burlington Back Country Riders

The Burlington Back Country Riders have worked very hard in the last 9 months to advertise and promote not only our Club, but the Town of Burlington as well. We made great strides on our trail systems and put 175 hours on our 2 groomers this winter. We have held numerous weekend lunches at the clubhouse during both ATV and snowmobile season, held 2 breakfasts, have purchased and sold t-shirts and will now be adding hats in the very near future. We obtained 4 business memberships and advertising signs that are placed on our groomer drag and we plan to add "Welcome to Burlington Back Country Riders Trail System, Burlington, ME" all-season signs at all of our trail heads where we connect to other clubs this spring. Our club membership has climbed to 55 ATV and 53 snowmobile members. We continue to hear from people, both local and from away, how pleased they are to have the Club thriving and to have the great trail system to ride. We are proud of the accomplishments we have made and plan to continue on that path in the future.

Jeff St. Pierre, President
Stacy Foehrenbach, Vice President
Rebecca Hyler, Secretary
Lisa Sutherland, Treasurer
Ron Foehrenbach, Board Member
Kelley St. Pierre, Board Member
Timothy Jipson, Board Member
Wayne Hyler, ATV Trailmaster
Dwayne Sutherland, Snowmobile Trailmaster



Town of Burlington
Code Enforcement Office
2025 Code Enforcement Report

This office issued a total of 29 permits in the 2025 fiscal year for various land use activities in Burlington. There were 16 building permits issued for new camps/residence expansions of dwellings. There were 11 permits issued for new garages, sheds and out-buildings. Of the 29 permits written, we issued 2 permits for activities within the Shore land Zone (within 260 feet of the water.)

As a reminder, all new residence and expansions will need to comply with the Fire Safety Amendment.

Burlington has a wealth of winter resources located entirely or partially within its borders, including Madagascal Pond, Eskutassis Pond, Little Eskutassis Pond, Upper Cold Stream Pond (Little Narrows), Saponac Pond, and many brooks, streams, bogs, and dead waters. All are important natural resources that are critical to the health of our local ecosystems and need to be protected while we enjoy them.

As a reminder to all property owners in Burlington, to call the Burlington Town Office before starting any buildings and/or land use projects to inquire if any permits are needed before starting your project.

Mike Gostin
Code Enforcement Officer
Town of Burlington, Me.

Board of Selectmen Report

The Burlington Board of Selectmen are please to give the following report for 2025/2026 fiscal year.

General Government:

As we all have witnessed, the operating costs for a community have increased dramatically over the last few years. Cost of Education, County taxes as well Fire and EMS services have increased greatly. Energy costs and material costs increases have drastically affected such things as road repair and maintenance, winter roads plowing and sanding etc. Thank you for your willingness to support the selectboard board as we strive to be financially responsible. Please consider giving the board any input you may have to better meet the fiscal challenges in the coming year.

We have completed the Town-wide Property re-valuation. Many property values increased, some stayed the same and some decreased. This is due in part to the sales market and also the fact that a complete re-valuation was not done for many years. By obtaining a more complete and fair town wide re-value completed we were able to reduce the annual mil-rate substantially to help off-set any property value increases. Another benefit is that we call allow for 100% of Homestead and Veteran exemptions. Thank you for working with our accessing agent to make the process go smoothly.

Public Safety:

The 2026/2027 proposed budget for Central Maine Highlands Fire & EMS as well as the proposed percentage that each municipal member will be taxed will is available on our "Town of Burlington" website and printed copies are available at the town office. If you have any questions or need assistance with any of the information, please reach to the selectboard. The "actual budget" will not be available until mid-April. Central Maine Highlands Fire & EMS fiscal year is July 1st to June 30th

Public Works:

This year saw the resurfacing of the Woodman Mill Road. This was done the total length of Burlington maintained section. 3690 feet in total. Three culverts were replaced, 1 1/4 "of HMA surface asphalt and 3/4" shim of asphalt was laid for a total of 2 inches.

Grading of all town-maintained roads was done where needed as well as roadside mowing.

5 loads of gravel were put down and graded on Philbrick road. 2 loads of gravel were put down on the Moore's road. Ditching was done around the corner on Folsom Ridge Road. Ditching was done on Back Road adjacent to Burnam lot. First culvert on Hayden Lane replaced and covered with cold patch. Brush was cut on Bryant Ridge Road to the Turner Farm.

More trees were removed from both Mt. Repose and Page cemeteries by Adam's Tree service. There are several more to be removed at both cemeteries as well as the James Jipson cemetery. Much damage has been caused from falling limbs and will continue until the trees are removed.

Culture and Recreation:

We would like to thank all the volunteers of the **July 4th committee** and the **Historical Society** for making our July 4th celebration events and our Town Historical museum such a wonderful part of our community. Donations and man-hours are greatly needed and appreciated for anyone wishing to do so. We are also excited that the **Burlington Backcountry Riders** have become very active again and have shown a wonderful commitment to supporting ATV and snowmobile recreation of our community. Please reach out to the group with any assistance you may be able to provide.

Community Services:

We are pleased to report that two volunteer committees have been established. The first is the "**Burlington veterans Roll Call Memorial committee**" this committee will help establish a memorial to honor all Burlington veterans that served in our Nation's military and the families that sent them.

The second committee to be established is the "**Burlington Cemeteries Improvement Committee**". This committee will help establish and implement a plan to clean, improve and repair within our ability, the cemetery lots of the 3 town-maintained cemeteries as well as possibly a number of the private ones in town that do not receive care. Our hope is also to improve documentation, mapping and information of burial sites going forward.

Please consider becoming a volunteer on these new established committees.

Without a doubt the one volunteer organization that most effects the lives of not only many town residents but also those in many in the surrounding communities is the **Burlington Food Pantry**. Our food pantry is recognized as one of the very best in the State. Something we should all be proud and supportive of.

Town-wide:

The town of Burlington had 51 students enrolled in area schools in 2025/2026. Our fiscal year school budget costs for 2025/2026 shows an overall cost of \$905,408.00 State Subsidy Allocations were \$378,511.61. Actual costs spent though tax dollars raised was \$441,571.20.

Fire and EMS service tax for 2025/2026 fiscal year was \$217,772.00

County Tax for 2025/2026 fiscal year was \$93,630.00

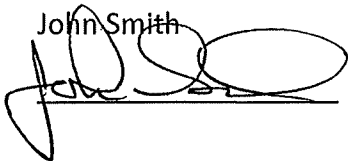
Exact amount for these costs for 2026/2027 is not available at time of printing of this report because our fiscal year does not match fiscal year of these three accounts.

Second compactor was installed in November of 2025 and is in operation at Burlington/Lowell Transfer Station. This should provide more reliability and create fewer trucking fees and backhoe rental hours due to higher load capacity.

In closing, the selectboard encourages each you to get involved in your community. There is always a need for a committee member or volunteers. Come to the weekly selectboard meetings and share your concerns or questions. If there is information that you would like to see on our website or Facebook page please share with us. Your input is vital in helping us make good decisions going forward for our town.

Thank you!

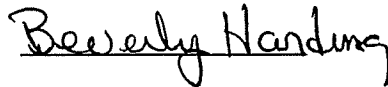
John Smith



Phil Stanton



Beverly Harding



Town Clerk/Registrar Report 2025-2026

It has been a pleasure serving as Town Clerk and Registrar for the Town of Burlington this past year.

My office hours are:

Mon., Tues., Thurs., Fri. 9:00am – 12:00noon

Wed. 4:00pm-7:00pm

The Selectboard meets at 6:00pm on Wednesdays at the town office.

Below is the list of statistics for the fiscal year Feb. 1st, 2025 – Jan. 31st, 2026

Registered Voters: 335

Democrats	50
Republicans	156
Unenrolled	114
Green Independent	13
Libertarian	2

135 registered voters voted in our last statewide referendum election.

Vital Records:

Births: 2

Deaths: 9

Marriages: 7

Dog Licensing Information:

There were 59 dog licenses sold.

Licensing Dogs:

All dogs, six months and older, must be licensed. If you become the owner of a dog that is six months or older, you will have 10 days after adoption to register him/her. You must present a current State of Maine Rabies Certificate obtained from a veterinarian. This certificate will verify that your dog has received its rabies shot within the past 1-3 years.

Renewing of Dog Licenses:

All dog licenses expire December 31st of each year. Renewal of licenses for the following year can be done at the town office beginning in the middle of October of each calendar year. If your dog has been spayed/neutered since it was last licensed, bring proof of spayed/neutered from your veterinarian. If you have already shown proof to the town clerk, additional proof is not necessary. Dogs being re-licensed after January 31st of the calendar year, will be charged a late fee of \$25.00 per state law.

Dog Licensing Fees:

\$ 6.00 per year for spayed/neutered dogs (altered)

\$ 11.00 per year for unaltered

Thank You!

Cheryl Smith

Town Clerk/Registrar

TAX COLLECTOR'S REPORT ~ 2025-2026

To the Citizens of Burlington,

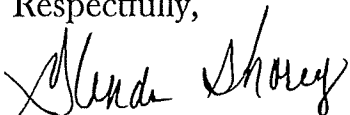
Thank you for letting me serve as the tax collector for the Town of Burlington. The following pages show the taxes due for the past years. I also do registrations for the Bureau of Motor Vehicles and for the Department of Inland Fisheries. My office hours are as follows:

MONDAY	9AM -12 NOON
TUESDAY	9AM -12 NOON
WEDNESDAY	4PM-6:30PM
THURSDAY	9AM - 12 NOON
FRIDAY	9AM - 12 NOON

(APPOINTMENTS CAN ALSO BE SCHEDULED BY REQUEST)

Phone: 207-732-3985

Respectfully,



Glenda Shorey, Tax Collector

UNCOLLECTED PROPERTY TAXES - 2025

As of 01/31/2026

*Note: Some of these may have been paid in part or in full after 01/31/2026

Caroline Anderson	\$	1,271.27	Maine-Lee Maple Inc.	\$	263.34
Raymond Bailey	\$	487.41	Matthew and Heidi Malo	\$	859.32
Kevin and Jennifer Baker	\$	2,109.03	Alycia and Joseph Maregni	\$	1,744.82 *
Kevin and Jennifer Baker	\$	203.28	Marianne Shannon	\$	214.83 *
Kevin and Jennifer Baker	\$	184.80	Beth and Lester Martin	\$	130.90 *
Kevin and Jennifer Baker	\$	193.27	Cheryl McCaffrey	\$	168.63
Annette Bangs	\$	287.21	Laura McIvor	\$	1,511.51
Robert Berg	\$	937.09	Jennifer McKenzie	\$	535.92
Gregory Beshler	\$	190.96	Jennifer McKenzie	\$	296.45
John Boshart	\$	306.46	Mack McLaskey	\$	2,065.14
James and Robin Breault	\$	190.96	Merl and Tamie Reed	\$	984.06
Carl and Patricia Carr	\$	1,896.51	Lucas Meservey	\$	349.58
Patricia Carr	\$	998.69	Victor and Jeanette Montero	\$	194.81 *
Raymond and Franklin Cobb	\$	380.38	Mullane Revocable Trust	\$	2,025.10
Percy Crawford Jr.	\$	867.79	Matthew Muncey	\$	267.19
Steven and Misun Crawford	\$	762.30	Merrill Muncey Jr.	\$	256.41
Margaret Crocker-Curtis	\$	304.15	Ritchie Nelson	\$	334.18 *
Mark Crockett	\$	298.76	Ritchie Nelson	\$	126.28
John Crooks	\$	711.48	Misty Noble	\$	188.65
Robert Crowther	\$	1,356.74 *	David and Jennifer Growden	\$	367.29
Robert Crowther	\$	1,249.71 *	Patrick O'Kane	\$	194.04
Ashley Curtis Jr.	\$	410.41	Patrick O'Kane	\$	187.11
Jared Curtis	\$	86.24	Vanessa Olson	\$	571.34 *
Kyran Dasziewicz	\$	1,105.72	Laurier and Margaret Osborne	\$	1,339.80 *
Paula and Jerry Dekeyser	\$	1,459.92	Aiden Pappy	\$	273.35 *
Calvin Dixon Life Est Patty Dixon	\$	264.11	Odis Pappy	\$	147.07 *
Dale Downs	\$	518.21	Reginald Paradis	\$	251.02
Melissa and Eric Drinkwater	\$	943.25	Reginald Paradis	\$	311.85
Norman and Rose Dunn	\$	319.55	Roger Parent	\$	1,050.28
James and Stacy Duvall	\$	1,005.62 *	Mark Pillsbury	\$	217.14 *
Aakon Ellis	\$	244.86	Michael and Emily Pond	\$	1,003.31
Melissa Emery	\$	983.29	Merl and Tamie Reed	\$	158.62
Catherine Estabrook	\$	813.89 *	Donald and Nancy Dyer	\$	1,674.75
Sandra Evans	\$	585.20	Carl Rippon	\$	1,422.19
Jon and Janelle Fitch	\$	1,277.43	Corey and Bethany Robinson	\$	593.67 *
Cathleen Fortin/Christopher Davis	\$	257.95 *	Donald and Holly Russell	\$	184.80
Timothy Fournier	\$	273.35 *	Glenn and Angela Sabins	\$	968.66 *
Timothy Frenette	\$	184.80 *	Albert Santoro II	\$	1,021.79 *
Timothy Frenette	\$	37.73 *	Wesley Sullivan	\$	498.19 *
Addam Gambardella	\$	138.60 *	Wayne and Kevin Sellars	\$	397.32
Michael Gauthier	\$	1,373.68	Shawn Scott	\$	1,030.26
Sean Gleason	\$	246.40	Amy Shorey	\$	158.62
Heirs of Mary Ann Goedeke	\$	150.15	Shorey Family Trust	\$	847.00
Dorothy and Peter Goodwin	\$	147.84	Angela Shorey	\$	225.61
Michael Goodwin	\$	685.30	Mary Shorey, Robert Humphery	\$	332.64
Peter Goodwin	\$	116.27	Ronald and Beverly Shorter	\$	2,035.88
Arthur Gowell	\$	588.28	Ronald and Beverly Shorter	\$	138.60
Jeremy Gulczynski	\$	840.84	Gary Sibley	\$	187.88
Becky Guyton	\$	837.76 *	Sigma XI Properties LLC	\$	244.09 *
Mark and Lauren Hakala	\$	97.79 *	Kevin and Judy Smith	\$	308.00
Collin and Brooke Hammond	\$	1,302.07 *	Rebecca Ann Smith	\$	1,310.54
Mark Hancock	\$	190.96	Phillip and Tracy Sprague	\$	256.41
Hands on LLC	\$	88.55	Angela Shorey	\$	92.40
Hands on LLC	\$	1,011.01	Philip Stanton	\$	1,041.04
Rebecca and Delmont Hanscom	\$	273.35	Philip Stanton	\$	522.06

Robert Hartford	\$ 239.47	Shelley Stropparo	\$ 144.76
Patrick and Eileen Hastings	\$ 2,177.56 *	Christoper Sweeten	\$ 408.10
David Hawkins	\$ 897.05 *	Margaret Tremblay	\$ 2,046.66
Nathan and Heather Henderson	\$ 1,053.36	Robert and Arlene Wedderman	\$ 1,459.92
Kevin and Rheta Hickey	\$ 2,957.57	Bernard Weymouth	\$ 0.77
Patrick and Michelle Hilton	\$ 217.14	Darren Whitney	\$ 96.25
Billy Horner	\$ 391.93	Colby and Kenneth Wilson Jr.	\$ 186.34
Nathaniel Jackson	\$ 580.58	Kelly and Kenneth Wilson Jr.	\$ 234.85
Giles Jennings	\$ 475.09 *	Kelly and Kenneth Wilson Jr.	\$ 165.55
Giles Jennings	\$ 535.92 *	Lawrence Wing	\$ 1,288.21
Cyrus Jipson Sr.	\$ 1,762.53 *	Lawrence Wing	\$ 656.04
Eugene Jipson	\$ 659.12	John Woodward Jr.	\$ 336.49
Denise and Sheldon Jones	\$ 1,118.81	John Woodward Jr.	\$ 589.82
Jumbee Family Trust	\$ 26.18		
Frederick Kaplan	\$ 863.17 *		
Misty Kimbrell	\$ 522.83 *		
Christopher King	\$ 615.23		
Robert Lancaster II	\$ 147.84		
Robert Lancaster II	\$ 334.95 *		
Travis Lane	\$ 1,163.47 *		
Bryant Lane Laws	\$ 212.52		
Timothy Leadbetter	\$ 1,087.24		
Patricia LeBreton, Heirs of	\$ 1,637.02		
Bretanie Leger	\$ 188.65		
Jason and Katherine Letourneau	\$ 301.07	TOTAL	\$ 101,340.47
Michael and Tamila Libby	\$ 583.66		
Elizabeth Little	\$ 752.29 *		
Steven and Heidi Little	\$ 1,386.77		
Christopher and Kimberly Lugdon	\$ 127.05		
Ryan and Carrie Madden	\$ 184.80		
Ryan and Carrie Madden	\$ 1,365.21		

UNCOLLECTED PROPERTY TAXES - 2024

As of 01/31/2026

*Note: Some of these may have been paid in part or in full after 01/31/2026

Steven and Misun Crawford	\$ 81.95 *	Heirs of Hilda Noble	\$ 383.95
Calvin Dixon Life Estate	\$ 427.36	Michael and Emily Pond	\$ 10.54 *
Norman and Rose Dunn	\$ 470.95	Shawn Scott	\$ 938.30 *
Melissa Emery	\$ 979.64 *	Archie Shorey	\$ 1,246.15
Dorothy and Peter Goodwin	\$ 314.70	Rebecca Ann Smith	\$ 150.99 *
Michael Goodwin	\$ 658.31	Philip Stanton	\$ 1,781.45
Peter Goodwin	\$ 142.90	Philip Stanton	\$ 458.82
Mark Hancock	\$ 370.46	Bernard Weymouth	\$ 1.42
Robert Hartford	\$ 496.44	Darren Whitney	\$ 297.66
Cheryl McCaffrey	\$ 612.32	Lawrence Wing	\$ 595.84
Laura McIvor	\$ 60.48 *	Lawrence Wing	\$ 930.93
Mack McClaskey	\$ 2,221.29		
Nelson Ritchie	\$ 490.76 *	TOTAL	\$ 14,123.61

UNCOLLECTED PROPERTY TAXES - 2023

As of 01/31/2026

*Note: Some of these may have been paid in part or in full after 01/31/2026

Norman and Rose Dunn	\$ 433.81 *	Philip Stanton	\$ 436.27 *
Mark Hancock	\$ 314.24 *	Lawrence Wing	\$ 580.28 *
Mack McClaskey	\$ 2,142.47 *	Lawrence Wing	\$ 899.92 *
Heirs of Hilda Noble	\$ 389.89		
		TOTAL	\$ 5,196.88

Treasurer's Report

2025-2026

To the citizens of Burlington:

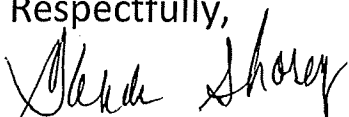
Thank you for your trust in allowing me to act as treasurer for the past year. It has been both a pleasure and a privilege to work for the town.

All the municipal and TIF accounts are held with Machias Savings Bank. Our regular municipal accounts earned \$28664.44 in interest and our TIF CD's and accounts earned \$63527.57

I have supplied reconciled bank statements, receipts and financials to the Board of Selectmen on a monthly basis. This ensures that all checks and balances are in place.

In the following pages, you will find a detailed description of revenues, expenses, special fund accounts and TIF expenses.

Respectfully,

A handwritten signature in black ink that reads "Glenda Shorey". The signature is written in a cursive style with a large initial 'G'.

Glenda Shorey, Treasurer

2025-2026
CASH RECEIPTS

REAL ESTATE COMMITMENT	\$	828,622.41
P/ P TAX COMMITMENT		306.17
HOMESTEAD EXEMPTION		21,038.27
RECREATION EXCISE TAXES		1,037.80
AUTO EXCISE TAXES		90,272.83
AGENT FEES		3,662.00
REVENUE SHARING		54,648.44
FEDERAL EDUCATION GRANT		18,206.35
EDUCATION SUBSIDY		372,194.66
TOWN HALL RENTAL		1,425.00
DOG LICENSES		592.00
PLUMBING & BLDG. PERMITS		5,043.60
GAIN ON FIXED ASSETS (FIRETRUCKS)		20,000.00
INTEREST INCOME		92,192.01
INTEREST ON R/E TAXES		5,467.18
VETERANS REIMBURSEMENTS		220.91
R/E TAX LIEN FEES		3,353.55
SNOWMOBILE REFUND & GRANT		8,277.31
TOWN CLERK FEES		885.00
FROM HIGHWAY ASSIST FUND		26,008.00
TREE GROWTH REIMBURSEMENT		104,831.43
EQUIPMENT RENTAL INCOME		2,806.82
BETE REIMBURSEMENT		5.00
FROM HIGHWAY ASSIST FUND		50,000.00
FROM FIRE EQ FUND		50,000.00
FROM CAPITAL RESERVE		34,200.00
OLD TOWN GARAGE LEASE		250.00
FIRE DEPARTMENT LEASE		7,500.00
TIF RECAPTURE		132,875.05
FROM TIF FUND		94,853.00
MISCELLANEOUS REVENUE		33.85
LEGAL FEES REIMBURSED		7,113.59
SAFETY GRANT		1,822.52
INSURANCE DIVIDENDS		591.00
TAX ABATEMENTS		(3,513.00)
TAX SUPPLEMENTS		6,047.05
TOTAL REVENUES		2,042,869.80

2025-2026
STATEMENT OF EXPENSES

GENERAL GOVERNMENT

Appropriation - from Surplus	\$ 40,800.00
Appropriation-from TIF	\$ 3,250.00
Appropriation - from Taxation	\$ 53,659.00
Appropriation--from Capital Reserve	\$ 36,000.00
Appropriation - from Tree Growth	\$ 96,291.00
Total Authorized	\$ 230,000.00
Elected officials wages	\$ 34,000.00
Employee wages	\$ 35,770.39
Payroll taxes	\$ 8,342.89
Workers compensation insurance	\$ 1,344.02
Training and development	\$ 220.51
Travel and mileage	\$ 255.15
Heat	\$ 4,298.08
Telephone	\$ 3,236.34
Legal	\$ 930.50
Auditor	\$ 8,050.00
Office Equipment	\$ 1,296.41
Business services	\$ 8,386.53
IT services	\$ 1,572.30
Insurance	\$ 10,186.00
Advertising	\$ 401.22
Printing and copying	\$ 2,228.19
Postage	\$ 2,682.61
Dues	\$ 1,858.00
Licenses, permits and fees	\$ 465.00
General supplies	\$ 1,720.53
Electricity	\$ 2,117.52
Buildings and improvements	\$ 34,342.14
Miscellaneous expenditures	\$ 2,134.94
Assessing	\$ 13,200.00
Townwide Revaluation	\$ 40,800.00
TOTAL EXPENSE	\$ 219,839.27
TO SURPLUS	\$ 11,457.24
TOTAL	\$ 230,000.00

PUBLIC SAFETY

Carried forward	\$	-
Appropriation- from Taxation	\$	5,000.00
Appropriation- from Surplus	\$	1,500.00
Total Authorized	\$	<u>6,500.00</u>

Employee wages	\$	114.28
Animal control	\$	900.00
Repairs and maintenance	\$	198.24
Street lights	\$	5,270.16
General supplies	\$	35.98

TOTAL EXPENSE \$ 6,518.66

CARRIED FORWARD \$ (18.66)
TOTAL \$ 6,500.00

CULTURE AND RECREATION

Appropriation-from Taxation	\$	-
Surplus	\$	8,000.00
Appropriation - from TIF	\$	-
Total Authorized	\$	<u>8,000.00</u>

Wages	\$	882.00
Playground	\$	1,881.00
Veteran's Memorial Fund	\$	5,000.00

TOTAL EXPENSE \$ 7,763.00

TO SURPLUS \$ 237.00
TOTAL \$ 8,000.00

PUBLIC WORKS

Appropriation - from Surplus	\$	75,953.00
Appropriation - Capital Reserve	\$	2,500.00
Appropriation-from TIF	\$	128,504.00
Appropriation-from Taxation	\$	58,848.00
Appropriation-Highway reserve	\$	50,000.00
Appropriation-from Excise tax	\$	79,195.00
Total Authorized	\$	395,000.00

Employee wages	\$	748.85
Electricity	\$	2,634.42
Repairs and maintenance	\$	5,054.45
Paving and road work	\$	112,953.64
Snowplowing	\$	164,075.00
Salt,sand, calcium and chemicals	\$	71,297.79
Culverts, gravel, asphalt and tar	\$	7,135.58
General supplies	\$	684.72
Miscellaneous equipment	\$	1,982.18
Gas and oil	\$	282.18

TOTAL EXPENSE \$ 366,848.81

TO SURPLUS \$ 28,151.19

TOTAL \$ **395,000.00**

COMMUNITY SERVICES

Carried forward	\$	15,547.36
Appropriation-from Surplus	\$	373.00
Appropriation-from Taxation	\$	16,700.00
Total Authorized	\$	32,620.36

Snowmobile Club	\$	13,824.67
Cemetery care and maintenance	\$	4,027.26
Wages	\$	2,141.58
Burlington food pantry	\$	5,000.00
Howland Recreation	\$	300.00
Life Flight	\$	373.00
General Assistance	\$	200.00
TOTAL EXPENSE	\$	25,866.51
CARRIED FORWARD	\$	6,753.85
TOTAL	\$	32,620.36

TOWN WIDE

Carried forward	\$	511,730.00
Appropriation-from Taxation	\$	627,570.00
Appropriation-from Education subsidies	\$	359,240.00
Fire Equipment fund	\$	50,000.00
Appropriation- from Surplus	\$	180,000.00
Total Authorized	\$	1,728,540.00

County tax	\$	93,630.96
Education	\$	956,130.21
BLT assessments	\$	50,000.00
Property taxes	\$	1,305.51
Fire and EMS assessments	\$	190,538.00
Tax abatements	\$	3,513.07

TOTAL EXPENSE	\$	1,295,117.75
----------------------	-----------	---------------------

CARRIED FORWARD	\$	433,422.25
TOTAL	\$	1,728,540.00

2025-2026
TIF ACCOUNTS STATEMENT OF EXPENSES

ADMINISTRATION

Total Authorized \$ 3,250.00

EXPENSES

Administration costs \$ 3,250.00

Total Administration Expense \$ 3,250.00

Carried Forward \$ -

TOTAL \$ 3,250.00

LEGAL

Total Authorized \$ 5,000.00

EXPENSES

Legal costs \$ 543.00

Total Legal Expense \$ 543.00

Carried Forward \$ 4,457.00

TOTAL \$ 5,000.00

SALT/SAND

Total Authorized \$ 21,504.00

EXPENSES

Sand/Salt costs \$ 21,504.00

Total Salt/Sand Expense \$ 21,504.00

Carried Forward \$ -

TOTAL \$ 21,504.00

SUMMER ROADS

Total Authorized \$ 107,000.00

EXPENSES

Summer road Expense \$ 70,099.42

Total Summer Road expense \$ 70,099.42

Carried Forward \$ 36,900.58

TOTAL \$ 107,000.00

Stewart M. Lord Historical Society

Total Authorized \$ 2,000.00

EXPENSES

Project Costs \$ 2,000.00

Total expense \$ 2,000.00

Carried Forward \$ -

TOTAL \$ 2,000.00

SNOWMOBILE/ATV CLUB

Total Authorized \$ 87,000.00

EXPENSES

Marketing \$2,000.00

Groomer \$ 75,000.00

Building \$ 10,000.00

Total Snow/ATV expenses \$ 87,000.00

Carried Forward \$ -

TOTAL \$ 87,000.00

4TH OF JULY

Total Authorized \$ 2,000.00

EXPENSES

4th of July costs \$ 2,000.00

Total 4th of July Expense \$ 2,000.00

Carried Forward \$ -

TOTAL \$ 2,000.00

FLAGS

Total Authorized \$ 1,000.00

EXPENSES

Flags \$ 1,224.59

Total Flags Expense \$ 1,224.59

Carried Forward \$ (224.59)

TOTAL \$ 1,000.00

Training

Total Authorized \$ 1,000.00

EXPENSES

Training \$ 35.00

Salaries and Wages \$ 290.56

Total Employee Training Expense \$ 325.56

Carried Forward \$ 674.44

TOTAL \$ 1,000.00

CAPITAL RESERVE FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 545,365.57	\$ 606.91			\$ 545,972.48
MARCH		\$ 672.72			\$ 546,645.20
APRIL		\$ 640.16		\$ 17,380.00	\$ 529,905.36 T/O floor
MAY		\$ 638.31		\$ 16,820.00	\$ 513,723.67 T/O floor
JUNE		\$ 921.89		\$ 2,500.00	\$ 512,145.56 Mower
JULY		\$ 1,067.81			\$ 513,213.37
AUGUST		\$ 1,090.49		\$ -	\$ 514,303.86
SEPTEMBER		\$ 1,041.95			\$ 515,345.81
OCTOBER		\$ 858.43			\$ 516,204.24
NOVEMBER		\$ 914.24			\$ 517,118.48
DECEMBER		\$ 872.69			\$ 517,991.17
JANUARY		\$ 796.11			\$ 518,787.28
TOTALS:	\$ 545,365.57	\$ 10,121.71	\$0.00	\$36,700.00	<u>\$ 518,787.28</u>

HIGHWAY ASSISTANCE FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 105,149.42	\$ 117.02			\$ 105,266.44
MARCH		\$ 129.70			\$ 105,396.14
APRIL		\$ 127.48			\$ 105,523.62
MAY		\$ 131.28			\$ 105,654.90
JUNE		\$ 100.36		\$ 50,000.00	\$ 55,755.26 Roads
JULY		\$ 116.25			\$ 55,871.51
AUGUST		\$ 118.72			\$ 55,990.23
SEPTEMBER		\$ 113.43			\$ 56,103.66
OCTOBER		\$ 93.45			\$ 56,197.11
NOVEMBER		\$ 99.54			\$ 56,296.65
DECEMBER		\$ 138.90	\$26,008.00		\$ 82,443.55 LRAP
JANUARY		\$ 126.71			\$ 82,570.26
TOTALS:	\$ 105,149.42	\$ 1,412.84	\$26,008.00	\$50,000.00	<u>\$ 82,570.26</u>

LAWNMOWER FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 7,627.74	\$ 8.49			\$ 7,636.23
MARCH		\$ 9.41			\$ 7,645.64
APRIL		\$ 9.25			\$ 7,654.89
MAY		\$ 9.52			\$ 7,664.41
JUNE		\$ 18.33	\$ 2,500.00		\$ 10,182.74
JULY		\$ 21.23			\$ 10,203.97
AUGUST		\$ 21.68			\$ 10,225.65
SEPTEMBER		\$ 20.72			\$ 10,246.37
OCTOBER		\$ 17.07			\$ 10,263.44
NOVEMBER		\$ 18.18			\$ 10,281.62
DECEMBER		\$ 17.35			\$ 10,298.97
JANUARY		\$ 15.83			\$ 10,314.80
TOTALS:	\$ 7,627.74	\$ 187.06	\$2,500.00	\$0.00	<u>\$ 10,314.80</u>

FIRE DEPARTMENT EQUIPMENT FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 72,803.28	\$ 81.02			\$ 72,884.30
MARCH		\$ 89.80			\$ 72,974.10
APRIL		\$ 88.26			\$ 73,062.36
MAY		\$ 90.89			\$ 73,153.25
JUNE		\$ 131.92			\$ 73,285.17
JULY		\$ 152.80			\$ 73,437.97
AUGUST		\$ 156.04			\$ 73,594.01
SEPTEMBER		\$ 47.80		\$ 50,000.00	\$ 23,641.81 Fire budget
OCTOBER		\$ 39.38			\$ 23,681.19
NOVEMBER		\$ 66.59	\$ 15,000.00 *		\$ 38,747.78 Fire EQ sale*
DECEMBER		\$ 82.27	\$ 10,000.00		\$ 48,830.05 Fire TK sale
JANUARY		\$ 67.36	\$ 5,000.00 *	\$ 10,000.00	\$ 43,897.41 Fire TK return
TOTALS:	\$ 72,803.28	\$ 1,094.13	\$30,000.00	\$60,000.00	<u>\$ 43,897.41</u>

Note* 6 annual payments for fire equipment
 6 annual payments for fire truck
 8 annual payments for fire truck
 All \$5000.00

Howland
 Stacyville
 Springfield

CEMETERY TRUST FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 13,559.99	\$ 15.09			\$ 13,575.08
MARCH		\$ 16.73			\$ 13,591.81
APRIL		\$ 16.62	\$ 150.80		\$ 13,759.23
MAY		\$ 17.12			\$ 13,776.35
JUNE		\$ 24.84			\$ 13,801.19
JULY		\$ 29.09	\$ 150.80		\$ 13,981.08
AUGUST		\$ 29.71			\$ 14,010.79
SEPTEMBER		\$ 28.39			\$ 14,039.18
OCTOBER		\$ 23.66	\$ 162.40		\$ 14,225.24
NOVEMBER		\$ 25.19			\$ 14,250.43
DECEMBER		\$ 24.32	\$ 162.40		\$ 14,437.15
JANUARY		\$ 22.19	\$ -		\$ 14,459.34
TOTALS:	\$ 13,559.99	\$ 272.95	\$626.40	\$0.00	<u>\$ 14,459.34</u>

Dividends from stocks BOA
 Dividends from stocks BOA
 Dividends from stocks BOA
 Dividends from stocks BOA

CEMETERY IMPROVEMENT ACCOUNT

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 341.42	\$ 0.38			\$ 341.80
MARCH		\$ 0.42			\$ 342.22
APRIL		\$ 0.41			\$ 342.63
MAY		\$ 0.43			\$ 343.06
JUNE		\$ 0.62			\$ 343.68
JULY		\$ 0.72			\$ 344.40
AUGUST		\$ 0.73			\$ 345.13
SEPTEMBER		\$ 0.70			\$ 345.83
OCTOBER		\$ 0.58			\$ 346.41
NOVEMBER		\$ 0.61			\$ 347.02
DECEMBER		\$ 0.59			\$ 347.61
JANUARY		\$ 0.53			\$ 348.14
TOTALS:	\$ 341.42	\$ 6.72	\$0.00	\$0.00	<u>\$ 348.14</u>

SPECIAL EDUCATION FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 70,600.87	\$ 78.57			\$ 70,679.44
MARCH		\$ 87.09			\$ 70,766.53
APRIL		\$ 85.59			\$ 70,852.12
MAY		\$ 88.14			\$ 70,940.26
JUNE		\$ 127.93			\$ 71,068.19
JULY		\$ 148.18			\$ 71,216.37
AUGUST		\$ 151.32			\$ 71,367.69
SEPTEMBER		\$ 144.59			\$ 71,512.28
OCTOBER		\$ 119.12			\$ 71,631.40
NOVEMBER		\$ 126.86			\$ 71,758.26
DECEMBER		\$ 121.10			\$ 71,879.36
JANUARY		\$ 110.47			\$ 71,989.83
TOTALS:	\$ 70,600.87	\$ 1,388.96	\$0.00	\$0.00	<u>\$ 71,989.83</u>

VETERAN'S MEMORIAL FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2025	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2026
FEBRUARY	\$ 5,087.92	\$ 5.66			\$ 5,093.58
MARCH		\$ 6.28			\$ 5,099.86
APRIL		\$ 6.18			\$ 5,106.04
MAY		\$ 6.36			\$ 5,112.40
JUNE		\$ 9.22			\$ 5,121.62
JULY		\$ 10.67			\$ 5,132.29
AUGUST		\$ 10.91			\$ 5,143.20
SEPTEMBER		\$ 20.54	\$ 5,000.00		\$ 10,163.74
OCTOBER		\$ 16.93			\$ 10,180.67
NOVEMBER		\$ 18.03			\$ 10,198.70
DECEMBER		\$ 17.20			\$ 10,215.90
JANUARY		\$ 15.71			\$ 10,231.61
TOTALS:	\$ 5,087.92	\$ 143.69	\$5,000.00	\$0.00	<u>\$ 10,231.61</u>

To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Saturday the 29th day of March, 2025 AD at 11:45 o'clock in the forenoon, then and there to act upon article #1 and by secret ballot on articles #2 as set out below, the polling hours therefore to be from twelve o'clock noon until six o'clock in the afternoon.

And to notify and warn said Inhabitants to meet at the Municipal Building in said Town on Monday, the 31st day of March, 2025 AD at six o'clock in the afternoon, then and there to act on articles #3 through #29 as set out below:

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. Ruth Thurlow

ARTICLE 2 To elect a:
First Selectman, Three-year term John Smith
Second Selectman, Two-year term Philip Stanton
Treasurer, Three-year term Glenda Shorey
Burlington School Committee Member, Three-year term Lisa Woodward

ARTICLE 3 To elect a moderator to preside at said meeting and to vote by written ballot. Cody Smith
A motion was made and seconded to allow Assessing Agent, April Buchanon to explain the need for a new town evaluation. Passed,

ARTICLE 4 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition. Passed

ARTICLE 5 To see if the town will vote to accept the annual report of the municipal officers. Passed

ARTICLE 6 To see if the town will vote to fix the compensation of the following elected officials for the ensuing year. Passed

	<u>CURRENT</u>	<u>RECOMMENDED</u>
First Selectman	\$ 15,000	\$15,000
Second Selectman	\$ 4,000	\$ 5,000
Third Selectman	\$ 4,000	\$ 5,000
Town Treasurer	\$ 9,000	\$ 9,000

ARTICLE 7 To see if the town will vote to authorize the selectmen to spend an amount equal to 1/12th of the budgeted amount each month in each category of the 2023-2024 fiscal year budget during the period February 1, 2025 to the end of the 2026 annual town meeting for operational expenses. PASSED
Recommended

ARTICLE 8 To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A.-506. Passed
Recommended

ARTICLE 9 To see if the town will raise and appropriate \$159,200 for General Government. Passed
Recommended

Total approved for 2024-2025 fiscal year: \$173,500. *General Government includes expenditures elected officials' wages, town office employee wages, training, legal fees, auditors, consultants, insurances, general equipment and supplies, capital outlays for the town office and other general government items, software, postage, dues, fees, etc.*

ARTICLE 10 To see if the town will raise and appropriate \$6,500 for Public Safety. Passed
Recommended

Total approved for 2024-2025 fiscal year: \$136,500.

Public Safety includes expenditures for public safety items, animal control, streetlights, etc.

ARTICLE 11 To see if the town will raise and appropriate \$288,000 for Public Works. Passed
Recommended

Total approved for 2024-2025 fiscal year: \$359,000.

Public Works includes expenditures for public works wages, road repairs and maintenance, road construction projects, grounds upkeep, supplies and materials for public works activities including salt, sand, chemicals, asphalt, tar, and culverts, capital outlays for roads and other public works items, engineers and consultants, snowplowing, etc. Also includes the purchase of a galvanized dump trailer to replace the trailer currently in use.

ARTICLE 12 To see if the town will raise and appropriate \$11,000 for Culture and Recreation. Passed
Recommended

Total approved for 2024-2025 fiscal year: \$10,000.

Culture and Recreation includes expenditures for the Fourth of July, playground improvements and maintenance, flag replacements, etc. Veterans Memorial Project Account.

ARTICLE 13 To see if the town will raise and appropriate \$29,073 for Community Services. Passed
Recommended

Total approved for 2024-2025 fiscal year: 48,968.

Community Services includes expenditures for cemetery care and maintenance, Historical Society, summer rec programs and donations to outside organizations, etc.

ARTICLE 14 To see if the town will raise and appropriate \$51,900 for Town-Wide. Passed
Recommended

Total approved for 2024-2025 fiscal year: \$51,700.

Town-wide includes expenditures for the Burlington-Lowell Transfer Station, and Timberland taxes. Additionally, other expenditures, such as the TIF District financing, county tax assessment, education assessments, and overlay are raised for and appropriated in the Town-wide department but are not amounts up for vote for the municipal budget

ARTICLE 15 To see if the town will vote to expend \$40,800 to have a town-wide property revaluation done. Passed

Recommended

Money to be expended from Surplus account

ARTICLE 16 To see if the town will vote to expend \$36,000 to have all floors in Municipal building covered with commercially grade flooring. Existing tiles are believed to contain Asbestos material and must be removed or permanently covered. Passed

Recommended

Money to be expended from Capital Reserve account

ARTICLE 17 To see if the town will vote to expend \$107,000 to resurface the Woodman Mill Road with new asphalt. Passed

Recommended

Money to be expended from LRAP account and TIF Funding Account

ARTICLE 18 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 17 by \$512,112 based on estimates of non-tax municipal revenues for the year. Passed

Recommended

Total approved for 2024-2025 fiscal year: \$359,434.

This article reduces taxes to be raised in Articles 10 through 17 by the total estimates of revenues from sources such as surplus, excise taxes, state revenue sharing, state reimbursements, tree growth reimbursements and subsidies, fees, interest on property taxes, interest on investments, etc.

ARTICLE 19 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 17 by \$38,500 and to appropriate that amount from the town's capital projects fund. Passed

Recommended

Total approved for 2024-2025 fiscal year: \$48,500.

This article reduces taxes to be raised by appropriating funds from the town's capital projects fund to help pay for capital outlays that are included in the amounts raised and appropriated for in Articles 9 through 17.

- ARTICLE 20 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by \$142,754 and to appropriate that amount from the town's TIF fund. Passed
Recommended
- Total approved for 2224-2025 fiscal year: \$130,843 *This article reduces taxes to be raised by appropriating funds from the town's TIF fund to help pay for expenditures such as employee training, scholarships, capital outlays, roads expenditures, etc., that are included in the amounts raised and appropriated for in Articles 9 through 14.*
- ARTICLE 21 To see if the town will authorize the purchase and installation of a second solid waste compactor at the Burlington/Lowell Transfer Station. Cost of project to be \$38,000. Passed
Recommended
- Money for project is currently in BLT checking account and was made available from cost savings seen in trucking fees and backhoe rentals since installation of first compactor. A passing vote from both Burlington and Lowell is required.*
- ARTICLE 22 To see if the town will authorize over-expenditures in any lines in the 2024-2025 budget provided that the municipal budget, in total, has not been over-expended. Passed
Recommended
- ARTICLE 23 To see if the town will authorize the Board of Selectmen to transfer up to 15% from 2024-2025 budget articles to other budget articles throughout the year, as it deems necessary and prudent. Passed
Recommended
- ARTICLE 24 To see if the town will vote to authorize the Burlington Back Country Riders or their designated agent to apply for in the name of the Town of Burlington, a grant-in-aid under the provisions of the Bureau of Parks and Recreation Snowmobile Trail Fund (M.R.S.A Title 12 Chapter 715, Subsection II, Sec.7824 for the maintenance of the Town of Burlington Snowmobile Trail System, and further authorize the Selectmen to reimburse the Burlington Back Country Riders from the proceeds of such grant for expenses incurred in maintaining the trails. Passed
Recommended
- ARTICLE 25 To see if the town will authorize the Board of Selectmen to seek, apply for, and receive any grants, donations, and contributions, and to expend the proceeds for the purposes designated by the grantor, donor, or contributor. Passed
Recommended
- ARTICLE 26 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to dispose of tax-acquired property in any manner which the Selectboard deems to be in the best interest of the Town. Passed
Recommended

ARTICLE 27 To see if the town will vote to authorize expend \$50,000 from Fire Equipment Account to help offset annual Fire& EMS Service Tax. Passed
Recommended

ARTICLE 28 Shall the Town vote to authorize the Select Board to amend the Special District Agreement for the Provision of Fire and Emergency Rescue Services (“Agreement”) by requiring parties to the Agreement to make payments in monthly installments? Passed
Recommended

Explanation

The current Agreement allows parties to make payments to the District within 30 days after the date fixed by each party on which taxes are due. Because the different parties have varying due dates for taxes, the District has difficulty managing its finances due to uneven cash flow. The amendment allows for steady cash flow by requiring monthly installments.

Proposed Amendment Language

SPECIAL DISTRICT AGREEMENT FOR THE PROVISION OF FIRE AND EMERGENCY RESCUE SERVICES

4 FINANCE

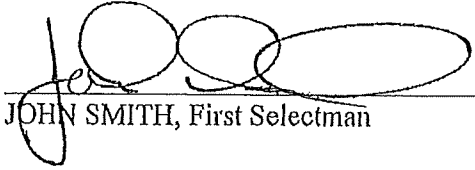
4.2 Determination and Payment of Party Contributions

(d) Funding. The directors shall issue their warrant in the same form as the warrant of the Treasurer of State for taxes, with proper changes, to the assessors of the Parties comprising the District. The warrant must require the Parties to assess the sum allocated to each Party for payment of the costs of the District upon the taxable estates within those Parties’ jurisdiction and to commit their assessment to the constable or collector of the Parties. The constable or collector has all the authority and powers to collect these taxes as is vested by law to collect state, county and municipal taxes. The directors shall notify the member Parties of the monthly installments and assessments that will become payable during the fiscal year. The treasurer of the Party shall pay the amount of the tax assessed under this section to the treasurer of the District in monthly installments on or before the 20th of each month. ~~Within 30 days after the date fixed by the Party on which its taxes are due, the treasurer of the Party shall pay the amount of the tax assessed under this section to the treasurer of the District.~~ The county Parties shall use a similar procedure to fund the

+assessment. [Please note: old language is stricken and new language is underlined.]

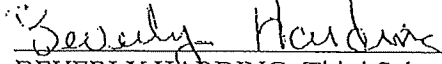
ARTICLE 29 To see if the town will vote to charge interest on all 2025 real estate and personal property taxes which remain unpaid on or after January 1, 2026, and to set the interest rate at 7.5% per annum. (Interest will be charged on the full amount for non-payment on the first day payment is late.)
Recommended Passed

Given under our hands this 5th day of March, 2025.



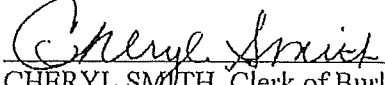
JOHN SMITH, First Selectman

VACANT, Second Selectman



BEVERLY HARDING, Third Selectman

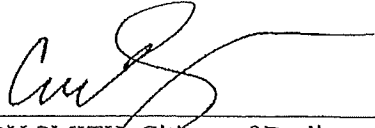
True Copy
Attest:



CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.



CODY SMITH, Citizen of Burlington

**WARRANT
SPECIAL TOWN MEETING
TOWN OF BURLINGTON**

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington: you are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the special town meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a special town meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on June 4, 2025, at 6:00 P.M. for the purpose of determining the following articles:

ARTICLE 1A: To elect a Moderator. Jen Stone

To see if the residents will authorize superintendent, Dawn Blanchard to speak. Motion Passed

**ARTICLES 1 THROUGH 11 AUTHORIZE EXPENDITURES IN COST
CENTER CATEGORIES**

ARTICLE 1: To see what sum the Town of Burlington will be authorized to expend for Regular Instruction. PASSED

School Committee Recommends \$655,000.00

ARTICLE 2: To see what sum the Town of Burlington will be authorized to expend for Special Education. PASSED

School Committee Recommends \$170,000.00

ARTICLE 3: To see what sum the Town of Burlington will be authorized to expend for Career and Technical Education. PASSED

School Committee Recommends \$0.00

ARTICLE 4: To see what sum the Town of Burlington will be authorized to expend for Other Instruction. PASSED

School Committee Recommends \$0.00

ARTICLE 5: To see what sum the Town of Burlington will be authorized to expend for Student and Staff Support. PASSED

School Committee Recommends \$0.00

ARTICLE 6: To see what sum the Town of Burlington will be authorized to expend for System Administration. PASSED

School Committee Recommends \$20,408.00

ARTICLE 7: To see what sum the Town of Burlington will be authorized to expend for School Administration. PASSED

School Committee Recommends \$0.00

ARTICLE 8: To see what sum the Town of Burlington will be authorized to expend for Transportation and Buses. PASSED
School Committee Recommends \$60,000.00

ARTICLE 9: To see what sum the Town of Burlington will be authorized to expend for Facilities Maintenance. PASSED
School Committee Recommends \$0.00

ARTICLE 10: To see what sum the Town of Burlington will be authorized to expend for Debt Service and Other Commitments. PASSED
School Committee Recommends \$0.00

ARTICLE 11: To see what sum the Town of Burlington will be authorized to expend for All Other Expenditures. PASSED
School Committee Recommends \$0.00

**ARTICLES 12 AND 13 RAISE FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

ARTICLE 12: To see what sum the Town of Burlington will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$682,844.60**) and to see what sum the Town of Burlington will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 (**School Committee Recommends \$323,605.00**). PASSED

Explanation: The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 13: (Written ballot required) To see what sum the Town of Burlington will raise and appropriate in additional local funds (**School Committee Recommends \$142,563.40** which exceeds the State's Essential Programs and Services allocation model by (**School Committee Recommends \$142,563.40**) as required to fund the budget recommended by the School Committee.

The School Committee recommends \$142,563.40 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$142,563.40: The essential programs and services funding model does not recognize all educational costs, such as Special Education, extra-curricular and co-curricular costs.

WRITTEN BALLOT VOTE. THE COUNT WAS 7-0 ARTICLE #13 PASSED

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town budget for educational programs.

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14: To see what sum the Town of Burlington will authorize the school committee to expend for the fiscal year beginning July 1, 2025, and ending June 30, 2026, from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools. PASSED
School Committee Recommends \$905,408.00

ARTICLE 15 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

ARTICLE 15: In addition to amounts approved in the preceding articles, shall the school committee be authorized to expend sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated? PASSED

ARTICLE 16 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 16: Shall the School Committee be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2025-2026 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget? PASSED

**ARTICLE 17 APPROVES THE CAREER AND TECHNICAL EDUCATION
OPERATING BUDGET**

ARTICLE 17: Shall the regional Northern Penobscot Tech Region III career and technical education operating budget as approved by the cooperative board for the year beginning July 1, 2025 through June 30, 2026 be approved in the amount of \$2,056,252.95, and shall Burlington raise \$0.00 as its debt service local share of Northern Penobscot Tech Region III? PASSED

**ARTICLE 18 APPROVES THE CAREER AND TECHNICAL EDUCATION ADULT
EDUCATION BUDGET**

ARTICLE 18: Shall the Northern Penobscot Tech Region III approve a budget for adult education in the amount of \$43,579 for the year beginning July 1, 2025 through June 30, 2026 with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and well-being of its adult education program, and shall Burlington raise \$255.29 as its local share of the adult education budget for the career and technical education region? PASSED

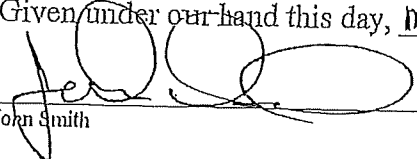
ARTICLE 19 AND 20 APPROVES EXPENDITURES FROM THE CAPITAL RESERVE FUND OF THE CAREER AND TECHNICAL EDUCATION REGION

ARTICLE 19: Shall the Cooperative Board of the Northern Penobscot Career and Technical Education Region III be authorized to expend funds in the Capital Reserve Account for the purpose that such reserve account was created and, in an amount, not to exceed the lesser of \$197,442.38 or the balance of such reserve account for the year beginning July 1, 2025 through June 30, 2026? PASSED

ARTICLE 20 AUTHORIZES THE DISPOSITION OF ADDITIONAL STATE SUBSIDY

ARTICLE 20: In the event that the Town receives more state education subsidy than the amount included in its budget, shall the School Committee be authorized to use all or part of the additional state subsidy to decrease the local cost share expectation, as defined in Title 20-A, section 15671A(1)(B), for local property taxpayers for funding public education as approved by the School Committee? PASSED

Given under our hand this day, MAY 28th, 2025, at Burlington, Maine.



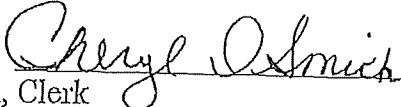
John Smith



Philip Stanton

Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest: 
Cheryl Smith, Clerk
Town of Burlington

**TOWN OF BURLINGTON
WARRANT FOR SPECIAL TOWN MEETING
SCHOOL BUDGET VALIDATION REFERENDUM
(20-A M.R.S. §§ 1486 and 2307)**

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington: You are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the school budget validation referendum described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a school budget validation referendum meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on Monday, June 30, 2025, for the purpose of determining the following articles:

Article 1A: To elect a moderator to preside at the special town meeting. Ruth Thurlow

Article 1: Do you favor approving the Burlington School Department budget for the upcoming school year that was adopted at the special town meeting on June 4, 2025? Passed Yes-8 No-1

Article 2: Do you wish to continue the budget validation referendum process in the Town of Burlington for an additional three years? Yes-1 No-8

INFORMATIONAL NOTE ON QUESTION 2:

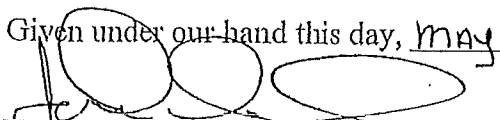
A "YES" vote will require the Town of Burlington to continue to conduct a referendum to validate its annual school budget for the next three years.

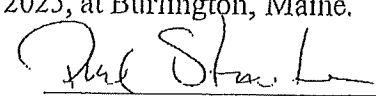
A "NO" vote will discontinue the budget validation referendum for at least three years and provide instead that the annual school budget shall be finally adopted at a meeting of the voters of the Town of Burlington.

The voting on Articles 1 and 2 shall be by secret ballot referendum and the polls shall be opened immediately after the election of the moderator at 12:00 Noon. and closed at 6:00 P.M.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name of address of the voting list, to accept the registration of any person eligible to vote and to accept new enrollments. A person who is not registered as a voter may not vote in any election.

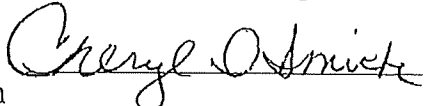
Given under our hand this day, May 28th, 2025, at Burlington, Maine.


John Smith


Philip Stanton

Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest: 
Cheryl Smith

Town Clerk, Town of Burlington

**NOTICE OF AMOUNTS ADOPTED AT TOWN MEETING FOR VOTERS AT
SCHOOL BUDGET VALIDATION REFERENDUM**

TO: Cheryl Smith, Clerk of the Town of Burlington, State of Maine

Pursuant to Sections 1486(2) and 2307 of Title 20-A of the Maine Revised Statutes, as amended, this Notice is to be displayed at all polling places for the school budget validation referendum to be held on June 30, 2025, to assist the voters in voting on Article 1 of the Ballot regarding whether to ratify the 2025-2026 school budget approved at the June 4, 2025, Special Town Meeting.

AMOUNTS FOR 2025-2026 SCHOOL BUDGET


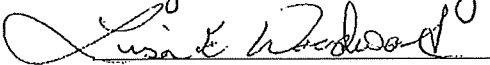
Cost Center Summary Budget Category	Amount Recommended by School Committee	Amount Approved at the School Budget Town Meeting on June 4, 2025*
Regular Instruction	\$ 655,000.00	# 655,000. ⁰⁰
Special Education	\$ 170,000.00	# 170,000. ⁰⁰
Career and Technical Education	0.00 -	0.00
Other instruction	0.00 -	0.00
Student and staff support	0.00 -	0.00
System administration	\$ 20,408.00	# 20,408. ⁰⁰
School administration	0.00 -	0.00
Transportation and Buses	\$ 60,000.00	# 60,000. ⁰⁰
Facilities Maintenance	0.00 -	0.00
Debt Service and Other Commitments	0.00 -	0.00
All Other Expenditures	0.00 -	0.00
Summary of Total Authorized General Fund Expenditures:	\$ 905,408.00	\$ 905,408.⁰⁰

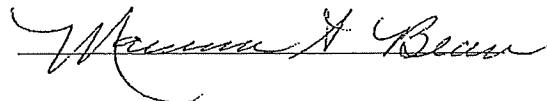
* Amounts to be completed by the Superintendent of Schools under authority of the School Committee

The amount approved for the 2025-2026 school budget at the special town meeting includes locally raised funds over and above the Town's maximum state and local spending target pursuant to 20-A M.R.S. § 15671-A, subsection 5.

Disposition of Additional State Subsidy²: The voters of the Town have authorized the School Committee to use all or part of additional state subsidy received, if any, to decrease the local cost share expectation, as defined in Title 20A, section 15671A(1)(B), for local property taxpayers for funding public education as approved by the School Committee.

²Under authority of the School Board, the Superintendent of Schools must strike the statement concerning Disposition of Additional State Subsidy if the voters did not so authorize.



A majority of the Town of Burlington School Committee

Completed and countersigned by:


 Dawn Blanchard, Superintendent of Schools

Dated: June 4, 2025

To COLBY WILSON of the Town of Burlington in the County of Penobscot, State of Maine.

CALLED TO ORDER 6:05pm

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Monday, the 8th day of September, 2025 AD at six o'clock in the afternoon, then and there to act on articles #1 through #6 as set out below:

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. Jen Stone

ARTICLE 2 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition. PASSED AS WRITTEN

ARTICLE 3 To see if the town will vote to amend the "All terrain Vehicle Ordinance Town of Burlington", Section 3-(3) to include the following town-maintained roads. James Jipson Rd, Bryant Ridge Rd, Folsom Hill Rd and Philbrick Rd. PASSED AS WRITTEN

A motion was made to exclude the Philbrick Rd from this amendment. Vote was declined. The article was passed as written.

ARTICLE 4 To see if the Town will vote to appropriate a sum of money from the Town Project Fund for the "Burlington Back country Riders ATV/Snowmobile Club for the purpose of Regional Marketing and Promotional Advertising. Allowed under TIF Agreement project #13 PASSED AS WRITTEN
Recommended From Town Project Fund \$2,000

ARTICLE 5 To see if the town will vote to appropriate a sum of money from the Town Project Fund for the "Burlington Back country Riders ATV/Snowmobile Club for the purpose of capital cost improvements of the Clubhouse. Allowed under TIF Agreement project #11 PASSED AS WRITTEN
Recommended From Town Project Fund \$10,000

ARTICLE 6 To see if the town will vote to appropriate a sum of money from the Town Project Fund for the "Burlington Back country Riders ATV/Snowmobile Club for the purchase of a "used" Trail Groomer. Allowed under TIF Agreement project #12 PASSED AS WRITTEN
Recommended From Town Project Fund \$75,000

A motion was made to allow unregistered voters to speak at the meeting for explanations pertaining to the club. Motion accepted.

ARTICLE 7 To see if the town will vote to amend "Burlington Subdivision Ordinance" to remove the requirement for Planning Board Orders to be filed at the Penobscot Registry of Deeds prior to approving a Final Subdivision Plan. Amendments are found in: PASSED AS WRITTEN

(Section IX,) STEP 8: FILING OF APPROVED FINAL PLAN

~~Planning Board Orders~~ and approved Final Plans for Minor Subdivisions shall be filed in the Penobscot County Registry of Deeds as specified in Section XI of this Ordinance.

ADJOURNED
6:35PM

(Section X,) STEP 14: FILING OF APPROVED FINAL PLAN

~~Planning Board Orders and approved Final Plans for Major Subdivisions shall be filed in the Penobscot County Registry of Deeds as specified in Section XI of this Ordinance~~

(SECTION XI) FILING PROCEDURES FOR APPROVED SUBDIVISIONS A. and C.

~~A. FILING OF PLANNING BOARD ORDERS REQUIRED PRIOR TO SIGNING OF AND FILING OF APPROVED FINAL SUBDIVISION PLANS~~

~~A copy of the Planning Board's Order regarding any Final Subdivision Plans, including the Board's findings of fact and conclusions and any conditions of approval shall be filed, by the applicant, in the Penobscot County Registry of Deeds.~~

~~The book and page number of such recording shall appear and be referenced on the approved Final Subdivision Plan prior to the recording of such Plan, as set forth in Section C below.~~

B. FILING SECURITY DEPOSIT REQUIRED

Prior to the Planning Board's signing of the Final Subdivision Plan, the applicant shall provide the Planning Board with a filing securing deposit, in the form of a cashier's check, in the amount specified in the policy adopted by the Selectmen made payable to the Town of Burlington.

C. SIGNING OF APPROVED FINAL SUBDIVISION PLANS

~~Upon receipt of a copy of the recorded Planning Board Order, stamped by the Penobscot County Registry of Deeds, and a filing security deposit, the Planning Board shall enter in ink, in the places provided in the Final Subdivision Plan Approval Block, the book and page and/or file numbers where such Planning Order is recorded in the Penobscot County Registry of Deeds.~~

~~After entering the book and page numbers, a majority of the members of the Planning Board shall sign, their names in ink in the places provided, on the two (2) reproducible copies and two (2) paper copies of the approved Final Subdivision Plan.~~

(Section XIII, D-1) D. INFORMATION TO BE SHOWN ON FINAL SUBDIVISION PLANS

The same information required to be shown on Preliminary Subdivisions Plans, by subsection B, above, shall be shown on all Final Minor and Final Major Subdivision Plans.

In addition, the following shall be shown on all Final Minor and Final Major Subdivision Plans:

1. FINAL PLAN APPROVAL BLOCK

APPROVAL BLOCK

This Subdivision Plan has been approved with conditions by the Burlington Planning Board in accordance with Title 30-A, MRSA, Section 4401, et seq..

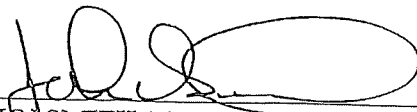
Approved lots may be sold or leased only in accordance with all applicable terms and conditions included in and/or attached to the written Orders issued by the Planning Board on / /, and recorded in the Penobscot County Registry of Deeds in Book _____ on page _____.

Signed _____

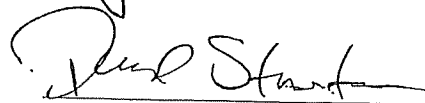
Date _____

A copy of proposed amended ordinance is available from town clerk and at special town meeting
Recommended

Given under our hands this 20th day of August, 2025.



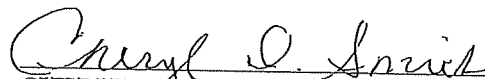
JOHN SMITH, First Selectman



PHIL STANTON, Second Selectman

BEVERLY HARDING, Third Selectman


True Copy
Attest:



CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.



COLBY WILSON, Citizen of Burlington

BURLINGTON-LOWELL TRANSFER STATION

FINANCIAL STATEMENTS

For the Year Ended January 31, 2026

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 – 3
GOVERNMENTAL FUND BALANCE SHEET/STATEMENT OF NET POSITION - January 31, 2026	4
STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES	5
NOTES TO FINANCIAL STATEMENTS	6 – 8



CERTIFIED PUBLIC ACCOUNTANTS

Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Tlumac, CPA, CGMA
Shawn L. Charest, CPA

12 Stillwater Avenue, Suite 5 PO Box 939 Bangor, Maine 04402-0939 telephone: 207 990-4585 800 784-0793 fax: 207 990-4584 email: lghcpa@lghcpa.com
website: www.lghcpa.com

Independent Auditors' Report

Boards of Selectmen
Towns of Burlington, Maine and Lowell, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Burlington-Lowell Transfer Station, as of and for the year ended January 31, 2026, and the related notes to the financial statements, which collectively comprise Burlington-Lowell Transfer Station's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Burlington-Lowell Transfer Station, as of January 31, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burlington-Lowell Transfer Station, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burlington-Lowell Transfer Station's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Burlington-Lowell Transfer Station's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burlington-Lowell Transfer Station's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



JGH
LG&H

Bangor, Maine
March 17, 2026

**BURLINGTON-LOWELL TRANSFER STATION
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JANUARY 31, 2026**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash - Checking	\$ 6,177	\$ -	\$ 6,177
Due from the Town of Lowell	4,167	-	4,167
Capital Assets, net of Accumulated Depreciation	<u>-</u>	<u>99,684</u>	<u>99,684</u>
Total Assets	<u>\$ 10,344</u>	99,684	110,028
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 713	\$ -	\$ 713
DEFERRED INFLOWS OF RESOURCES			
Unearned Contract Revenue	<u>10,000</u>	<u>-</u>	<u>10,000</u>
FUND BALANCE/NET POSITION			
<i>Fund Balance:</i>			
Unassigned	<u>(369)</u>	<u>369</u>	-
Total Liabilities and Fund Balances	<u>\$ 10,344</u>		
<i>Net Position:</i>			
Invested in Capital Assets		99,684	99,684
Unrestricted		<u>(369)</u>	<u>(369)</u>
Total Net Position		<u>\$ 99,315</u>	<u>\$ 99,315</u>

**BURLINGTON-LOWELL TRANSFER STATION
STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2026**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUE			
Assessments	\$ 116,500	\$ -	\$ 116,500
Recycling Income	2,680	-	2,680
Interest Income	<u>947</u>	<u>-</u>	<u>947</u>
Total Revenue	120,127	-	120,127
EXPENDITURES/EXPENSES			
<i>Current:</i>			
Tipping Fees	32,460	-	32,460
Trucking	36,335	-	36,335
Personnel Costs	20,008	-	20,008
Snowplowing	6,000	-	6,000
Equipment Rental	2,807	-	2,807
Accounting and Legal	2,800	-	2,800
Maintenance	8,063	-	8,063
Depreciation Expense	-	4,695	4,695
Other Current	6,040	-	6,040
<i>Capital Outlay</i>	<u>45,049</u>	<u>(45,049)</u>	<u>-</u>
Total Expenditures/Expenses	<u>159,562</u>	<u>(40,354)</u>	<u>119,208</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(39,435)	39,435	-
CHANGE IN NET POSITION	-	919	919
FUND BALANCE/NET POSITION - February 1, 2025	<u>39,066</u>	<u>59,330</u>	<u>98,396</u>
FUND BALANCE/NET POSITION - January 31, 2026	<u>\$ (369)</u>	<u>\$ 99,684</u>	<u>\$ 99,315</u>

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Burlington-Lowell Transfer Station is a joint venture of the Towns of Burlington and Lowell. Each town has invested 50% in this joint venture and each share 50% of the equity in earnings (losses) of the Transfer Station. The Transfer Station has no component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all the activities of the Transfer Station.

The fund financial statements (i.e., balance sheet and statement of revenue, expenditures, and changes in fund balances) are accounted for with a separate set of self-balancing accounts that measure the sources, uses, and balance of current financial resources. The Transfer Station uses only governmental funds.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are generally recorded as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Transfer Station considers revenues to be available if they are to be collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Governmental funds are used to account for the acquisition, use, and balances of the Transfer Station's expendable financial resources and related liabilities. The Transfer Station has only one governmental fund. The revenues associated with the current fiscal period and susceptible to accrual are assessments and interest. All other governmental fund revenues are considered measurable and available only when the Transfer Station receives cash.

D. Assets, Liabilities, and Equity

1) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	25 - 50 years
Equipment	15 - 20 years

2) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon their use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Transfer Station does not currently have any restricted net position.

3) Fund Balance

Governmental fund equity is classified as fund balance. The fund balances are further classified as either nonspendable, restricted, committed, assigned, or unassigned. The Transfer Station does not currently have any nonspendable, restricted, committed, or assigned fund balances.

2. CUSTODIAL CREDIT RISK – DEPOSITS

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Transfer Station's policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2026, none of the Transfer Station's bank balance of \$12,258 was exposed to custodial credit risk.

3. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance</u> <u>Feb. 1, 2025</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>Jan. 31, 2026</u>
<i>Capital assets being depreciated:</i>				
Buildings	\$ 13,493	\$ -	\$ -	\$ 13,493
Equipment	62,770	39,450	-	102,220
Land Improvements	<u>9,473</u>	<u>5,600</u>	-	<u>15,073</u>
Total Capital Assets Being Depreciated	85,736	45,050	-	130,786
<i>Less accumulated depreciation for:</i>				
Buildings	(8,525)	(270)	-	(8,795)
Equipment	(17,823)	(4,118)	-	(21,941)
Land Improvements	<u>(59)</u>	<u>(307)</u>	-	<u>(366)</u>
Total Accumulated Depreciation	<u>(26,407)</u>	<u>(4,695)</u>	-	<u>(31,102)</u>
Capital assets, net	<u>\$ 59,329</u>	<u>\$40,355</u>	<u>\$ -</u>	<u>\$ 99,684</u>

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

Depreciation expense for the current year was \$4,695.

4. LONG-TERM CONTRACT

During the year ended January 31, 2025, the Transfer Station entered into a five-year contract with GDC Lawn Services Plus to provide snow removal at the Transfer Station. The contract is from November 1, 2024 to May 1, 2029, and the Transfer Station will pay \$6,000 each year payable in two installments of \$3,000 each on November 1 and February 15.

During the year ended January 31, 2025, the Transfer Station entered into a three-year contract with Hancock County to allow property owners in certain Unorganized Territories in Maine to use the Transfer Station. The contract is from July 1, 2024 to June 30, 2027, and the Transfer Station will receive \$9,000 each year.

During the year ended January 31, 2024, the Transfer Station entered into a three-year contract with Penobscot County to allow property owners in certain Unorganized Territories in Maine to use the Transfer Station. The contract is from December 1, 2023 to November 30, 2026, and the Transfer Station will receive \$7,500 each year.

5. RELATED PARTY TRANSACTIONS

During the year ended January 31, 2026, the Town of Burlington and the Town of Lowell each paid Burlington-Lowell Transfer Station \$50,000 for assessment. The Burlington-Lowell Transfer Station paid the Town of Burlington \$2,807 for equipment operations and paid \$20,008 for payroll reimbursements.

6. BUDGET

The Burlington-Lowell Transfer Station is not legally required to adopt a budget for the general fund.

TOWN OF BURLINGTON, MAINE

FINANCIAL STATEMENTS

For the Year Ended January 31, 2026

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 & 3
BASIC FINANCIAL STATEMENTS:	
<i>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</i>	
Statement of Net Position	4
Statement of Activities	5
<i>FUND FINANCIAL STATEMENTS:</i>	
Balance Sheet - Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	8
NOTES TO FINANCIAL STATEMENTS	9 – 20
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund and Capital Projects Fund	Schedule 1 21
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis – Special Revenue Fund	Schedule 2 22
Notes to Required Supplementary Information	23
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Departmental Operations	Schedule 3 25
Schedule of Expenditures of Federal Awards	Schedule 4 26



CERTIFIED PUBLIC ACCOUNTANTS

Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Tlumac, CPA, CGMA
Shawn L. Charest, CPA

12 Stillwater Avenue, Suite 5 PO Box 939 Bangor, Maine 04402-0939 telephone: 207 990-4585 800 784-0793 fax: 207 990-4584 email: lghcpa@lghcpa.com
website: www.lghcpa.com

Independent Auditors' Report

To The Board of Selectmen
Town of Burlington, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Burlington, Maine, as of and for the year ended January 31, 2026, and the related notes to the financial statements, which collectively comprise Town of Burlington, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Burlington, Maine, as of January 31, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of Burlington, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Burlington, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Burlington, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Burlington, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who

considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Burlington, Maine's basic financial statements. The schedule of departmental operations and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of departmental operations and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



LG&H

Bangor, Maine
March 23, 2026

**TOWN OF BURLINGTON
STATEMENT OF NET POSITION
JANUARY 31, 2026**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,411,986
Investment in Corporate Stock	30,682
Receivables:	
Current-Year Taxes Receivable	103,609
Prior-Years' Taxes Receivable	19,321
Other Receivable	17,964
Prepaid Expenses	4,244
Notes Receivable	100,000
Capital Assets:	
Investment in Burlington-Lowell Transfer Station	49,658
Land	81,369
Playground, Net of Accumulated Depreciation	13,204
Infrastructure, Net of Accumulated Depreciation	215,837
Building, Net of Accumulated Depreciation	1,022,480
Equipment, Net of Accumulated Depreciation	<u>68,106</u>
Total Capital Assets	<u>1,450,654</u>
 Total Assets	 5,138,460
LIABILITIES	
Accounts Payable	12,917
Lease Obligation	<u>4,428</u>
Total Liabilities	17,345
DEFERRED INFLOWS OF RESOURCES	
Prepaid Taxes	<u>990</u>
NET POSITION	
Invested in Capital Assets	1,446,226
Restricted for:	
Nonexpendable Trust Principal	6,190
Cemetery Maintenance	38,951
Highway Assistance	82,570
Tax Increment Financing District - Town Project Costs	1,870,597
Unrestricted	<u>1,675,591</u>
 Total Net Position	 <u>\$ 5,120,125</u>

**TOWN OF BURLINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2026**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General Government	\$ 152,881	\$ 10,663	\$ -	\$ -	\$ (142,218)
Public Works	392,680	2,807	-	26,008	(363,865)
General Assistance	200	-	-	-	(200)
Public Safety	212,484	7,750	-	-	(204,734)
Sanitation	50,000	-	-	-	(50,000)
Cemeteries	4,027	-	-	-	(4,027)
Timberlands	1,306	-	-	-	(1,306)
Education	956,130	-	390,159	-	(565,971)
County Tax	93,630	-	-	-	(93,630)
TIF Developer Payment	132,875	-	-	-	(132,875)
Unclassified	155,745	-	8,277	-	(147,468)
Total Governmental Activities	\$ 2,151,958	\$ 21,220	\$ 398,436	\$ 26,008	(1,706,294)
General Revenues:					
Property Taxes					831,463
Excise Taxes					90,809
Interest and Lien Costs					9,802
Grants and Contributions not restricted to specific programs					182,560
Interest and Dividend Income					92,192
Appreciation (Depreciation) of Investments					3,828
Miscellaneous Income					1,511
Total General Revenues					1,212,165
Equity in Earnings of Joint Venture (BLT)					460
Change in Net Position					(493,669)
NET POSITION—Beginning					<u>5,613,794</u>
NET POSITION—Ending					<u>\$ 5,120,125</u>

**TOWN OF BURLINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2026**

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
ASSETS					
Cash – On Hand and in Bank	\$ 853,456	\$ 666,149	\$ 1,877,922	\$ 14,459	\$ 3,411,986
Investment in Corporate Stock	-	-	-	30,682	30,682
Receivables:					
Current-Year Taxes Receivable	103,609	-	-	-	103,609
Prior-Years' Taxes Receivable	19,321	-	-	-	19,321
Other Receivable	17,964	-	-	-	17,964
Prepaid Expenses	4,244	-	-	-	4,244
Notes Receivable	100,000	-	-	-	100,000
Due (to) from Other Funds	7,325	-	(7,325)	-	-
TOTAL ASSETS	\$ 1,105,919	\$ 666,149	\$ 1,870,597	\$ 45,141	\$ 3,687,806
LIABILITIES AND FUND BALANCES					
<i>Liabilities</i>					
Accounts Payable	\$ 12,917	\$ -	\$ -	\$ -	\$ 12,917
<i>Deferred Inflows of Resources:</i>					
Property Tax Revenue	92,641	-	-	-	92,641
Fire Department Equipment Sales	100,000	-	-	-	100,000
Prepaid Taxes	990	-	-	-	990
Total Deferred Inflows of Resources	193,631	-	-	-	193,631
<i>Fund Balances:</i>					
Nonspendable Cemetery Trust Funds	-	-	-	6,190	6,190
Restricted					
Saponac Improvements	-	-	38,980	-	38,980
Legal	-	-	58,302	-	58,302
Summer Roads Improvements	-	-	118,903	-	118,903
Snowmobile Trails	-	-	123	-	123
4 th of July Celebration	-	-	4,676	-	4,676
Flags and Poles and Accessories	-	-	3,474	-	3,474
Training Town Employees	-	-	42,188	-	42,188
Tax Maps	-	-	9,392	-	9,392
Assessing	-	-	4,250	-	4,250
Unappropriated	-	-	1,590,309	-	1,590,309
Cemetery Trust Fund Income	-	-	-	38,951	38,951
Highway Assistance	-	82,570	-	-	82,570
Committed					
Capital Reserve	-	518,787	-	-	518,787
Cemetery Improvements	-	348	-	-	348
Fire Department Equipment	-	43,897	-	-	43,897
Lawn Mower	-	10,315	-	-	10,315
Veteran's Memorial	-	10,232	-	-	10,232
Special Education Stabilization Fund	71,990	-	-	-	71,990
Assigned					
School Committee	318,149	-	-	-	318,149
Fire Protection Operation	50,410	-	-	-	50,410
Cemetery Improvements and Maintenance	26,500	-	-	-	26,500
Playground	8,682	-	-	-	8,682
Unassigned	423,640	-	-	-	423,640
Total Fund Balances	899,371	666,149	1,870,597	45,141	3,481,258
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,105,919	\$ 666,149	\$ 1,870,597	\$ 45,141	\$ 3,687,806

TOWN OF BURLINGTON
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JANUARY 31, 2026

Total Fund Balances—Total Governmental Funds (from balance sheet)	\$ 3,481,258
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,450,654
Some Liabilities are not due and payable in the current period and therefore are not reported in the funds.	(4,428)
Notes receivable not available in 60 days are deferred in the funds.	100,000
Property taxes receivable not available in 60 days are deferred in the funds.	<u>92,641</u>
Net Position of Governmental Activities	<u>\$ 5,120,125</u>

TOWN OF BURLINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
REVENUES					
Property Taxes	\$ 573,301	\$ -	\$ 265,750	\$ -	\$ 839,051
Excise Taxes	90,809	-	-	-	90,809
Interest and Lien Costs	9,802	-	-	-	9,802
Licenses and Permits	10,663	-	-	-	10,663
Intergovernmental	580,996	26,008	-	-	607,004
Equipment Rental	2,807	-	-	-	2,807
Building Rental	7,750	-	-	-	7,750
Interest and Dividend Income	14,985	12,966	63,342	899	92,192
Gain on Sale of Fixed Assets	-	20,000	-	-	20,000
Appreciation (Depreciation) of Investments	-	-	-	3,828	3,828
Miscellaneous	1,513	-	-	-	1,513
Total Revenues	1,292,626	58,974	329,092	4,727	1,685,419
EXPENDITURES					
<i>Current:</i>					
General Government	146,666	-	869	-	147,535
Public Works	368,719	-	-	-	368,719
General Assistance	200	-	-	-	200
Public Safety	196,708	-	-	-	196,708
Sanitation	50,000	-	-	-	50,000
Cemeteries	4,027	-	-	-	4,027
Timberlands	1,306	-	-	-	1,306
Education	956,130	-	-	-	956,130
County Tax	93,630	-	-	-	93,630
TIF Developer Payment	-	-	132,875	-	132,875
Unclassified	62,321	-	92,225	-	154,546
Capital Outlays	34,200	-	-	-	34,200
Total Expenditures	1,913,907	-	225,969	-	2,139,876
Excess (Deficiency) of Revenues over Expenditures	(621,281)	58,974	103,123	4,727	(454,457)
OTHER FINANCING SOURCES (USES)					
Transfers In	356,928	-	-	-	356,928
Transfers Out	-	(129,200)	(227,728)	-	(356,928)
Total Other Financing Sources (Uses)	356,928	(129,200)	(227,728)	-	-
Net Change in Fund Balances	(264,353)	(70,226)	(124,605)	4,727	(454,457)
FUND BALANCES—Beginning	1,163,724	736,375	1,995,202	40,414	3,935,715
FUND BALANCES—Ending	\$ 899,371	\$ 666,149	\$ 1,870,597	\$ 45,141	\$ 3,481,258
Net Change in Fund Balances—Total Governmental Funds (from above)					\$ (454,457)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$47,386) exceeds capital outlays (\$34,200) in the current period.					(13,186)
Expenses in the statement of activities that do not use current financial resources are not reported as expenditures in the fund financial statements.					1,104
Governmental funds report the proceeds from sales of capital assets. However, in the the statement of activities the disposition of those assets is reported as a gain or loss based on the basis of the asset.					(20,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.					(7,130)
Change in Net Position of Governmental Activities					\$ (493,669)

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Burlington, Maine was incorporated under the laws of the State of Maine. The Town operates under a Board of Selectmen. The Town's major operations include fire protection, recreation center, public works, and general administrative services. The Town has no component units.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

B. Basis of Accounting/Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1.) Government-Wide Statements

The Town's government-wide financial statements include a statement of net position and a statement of activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements. The Town has no fiduciary activities and engages in no business-type activities.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

2.) Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The Town's deferred inflows of resources are noncurrent.) The statement of revenues, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The Town has governmental, it does not have any proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. The Town has the following major governmental funds:

a) Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. General Fund** - The General Fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b. Capital Projects Fund** – The Capital Projects Fund is used to account for the Town's capital reserve accounts and to account for financial resources to be used for the acquisition or construction of major capital facilities.
- c. Special Revenue Fund** – This fund is used to account for the tax increment financing revenue and expenditures. Expenditures include amounts allocated back to the developer and amounts that the Town expends subject to restrictions. (See Note 12.)

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

The Town also has the following nonmajor fund:

- d. Permanent Funds** – The Permanent Funds accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund. The Cemetery Trust Fund is accounted for using the accrual method.

Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

C. Fund Balance Committed for Special Education Stabilization

The Townspeople voted to appropriate money for a Special Education Stabilization Fund, which will be used to balance the budget if a time comes that additional special education funds are needed, and taxes have already been committed. At January 31, 2026, \$71,990 of the general fund was reported as committed for special education stabilization.

D. Assets, Liabilities, Equity, Revenues, and Expenditures

1.) Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. In the government-wide financial statements, interfund loans receivable and payable are eliminated because the governmental funds have been combined.

Interfund transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and are indicative of funding for capital projects, cemetery maintenance, and re-allocation of special revenues. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

2.) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure assets such as new roads are being capitalized prospectively starting with the year ended January 31, 2005. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	25-50 years
Equipment	7-20 years
Infrastructure	25-50 years

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

3.) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon their use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

The amount of net position that is restricted by enabling legislation as of January 31, 2026, is \$655,569.

4.) Fund Balances

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, assigned, or unassigned. The following is a description of the fund balances of the Town:

- a) **Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.
- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.
- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.
- d) **Assigned Fund Balance** – The assigned fund balance consists of amounts that are constrained by the Selectmen's intent to be used for specific purposes. Authorization for making such assignments is given by the consent of the townspeople.
- e) **Unassigned Fund Balance** – The unassigned fund balance consists of amounts that have not been restricted, committed, or assigned to a specific purpose within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned, and then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

The Town's policy is to use restricted resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification. The policy for unrestricted fund balances is to use committed and assigned resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

5.) Expenditures

Expenditures are recognized when the related fund liability is incurred.

6.) Revenues

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end. It is the Town's policy to not record interest and lien fees as income until the taxes are paid for.

7.) Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable within the first 60 days following the end of the current year and the useful lives and impairment of tangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

2. DEPOSITS AND INVESTMENTS

A. Custodial Credit Risk—Deposits

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2026, 80,866 of the Town's bank deposits of \$3,768,031 were exposed to custodial credit risk.

B. Credit Risk—Investments

Maine statutes authorize the municipal officers of a Town to invest its Municipal Revenues and Trust Fund Monies in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and prime commercial paper, as well as certain corporate stocks as long as investments in a single corporation's stock does not exceed the greater of \$20,000 or 5% of the total investments in the account.

Concentration of Credit Risk – An increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification). The Town does not have an investment policy for managing its exposure to a concentration of credit risk. At January 31, 2026, \$30,682 was invested in the common stock of a single bank. (See Note 14.)

Custodial Credit Risk – Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investments that are in the possession of an outside party. The Town does not have a policy for managing

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

custodial credit risk. At January 31, 2026, \$30,682 (580 shares of common stock of a bank) was exposed to custodial credit risk.

3. PROPERTY TAXES

Property taxes for the current year were committed on November 5, 2025, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 7.25% on all taxes unpaid as of January 1, 2026.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$37,418 for the year ended January 31, 2026.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2024 delinquent property taxes on August 21, 2025.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible real estate receivables is not reported. Personal property taxes cannot be secured through the lien process. There is no allowance for uncollectible receivables based on historical trends and specific account analysis.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred revenue.

Of the total taxes committed for the year ended January 31, 2026, the original amount allocated to the Town of Burlington Rollins Wind Project Municipal Development and Tax Increment Financing District was \$265,750. Of that amount, \$132,875 is due to the developer, Evergreen Wind Power III, LLC, a wholly owned subsidiary of First Wind Holdings, LLC; the remaining \$132,875 is the Town's share. (See Note 12).

4. CEMETERY TRUST FUND

The cemetery trust funds are considered donor restricted endowment funds under Maine state law, thus the trust funds are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of an endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As of January 31, 2026, \$38,951 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

5. NOTES RECEIVABLE

During the year ended January 31, 2026, the town sold three fire apparatus and equipment on notes receivable. The Town retains the title of the assets until total price is paid in full, therefore, no allowance is needed. The following is a summary of these notes receivable:

<u>Terms</u>	Balance at 1/31/26
Sold Fire Apparatus to Central Maine Highlands Fire and EMS District #1 in October 2024 for \$35,000, due in annual installments of \$5,000 until 2032.	\$ 30,000
Sold Fire Equipment to Central Maine Highlands Fire and EMS District #1 in October 2024 for \$30,000, due in annual installments of \$5,000 until 2030.	20,000
Sold Fire Apparatus to Town of Springfield in December 2024 for \$40,000, due in annual installments of \$5,000 until 2032.	30,000
Sold Fire Apparatus to Town of Stacyville in November 2024 for \$30,000, due in annual installments of \$5,000 until 2030.	<u>20,000</u>
Total	<u>\$100,000</u>

6. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance Feb. 1, 2025	Increases	Decreases	Balance Jan. 31, 2026
<i>Capital assets not being depreciated:</i>				
Land - Town Office	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Land	<u>71,369</u>	<u>-</u>	<u>-</u>	<u>71,369</u>
Total Land	81,369	-	-	81,369
<i>Capital assets being depreciated:</i>				
Playground	24,009	-	-	24,009
Infrastructure	301,343	-	-	301,343
Buildings	1,341,998	34,200	-	1,376,198
Equipment	<u>219,363</u>	<u>-</u>	<u>(3,000)</u>	<u>216,363</u>
Total Capital Assets Being Depreciated	<u>1,886,713</u>	<u>34,200</u>	<u>(3,000)</u>	<u>1,917,913</u>
<i>Less accumulated depreciation for:</i>				
Playground	(9,603)	(1,201)	-	(10,804)
Infrastructure	(77,731)	(7,774)	-	(85,505)
Buildings	(325,206)	(28,512)	-	(353,718)
Equipment	<u>(141,359)</u>	<u>(9,900)</u>	<u>3,000</u>	<u>(148,259)</u>
Total Accumulated Depreciation	<u>(553,899)</u>	<u>(47,387)</u>	<u>-</u>	<u>(598,286)</u>
<i>Net Capital Assets Being Depreciated</i>	1,332,814	(13,187)	-	1,319,627

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

<i>Investment in Joint Venture</i>	<u>49,198</u>	<u>460</u>	<u>-</u>	<u>49,658</u>
Capital assets, net	<u>\$1,463,381</u>	<u>\$(12,727)</u>	<u>\$ -</u>	<u>\$1,450,654</u>

Depreciation expense for the current year was recorded for General Government, Highways, Protection, and Unclassified at \$6,450, \$23,961, \$15,776, and \$1,200, respectively.

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of January 31, 2026, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund	\$7,325

Transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

8. FINANCING LEASE

During the year ended January 31, 2026, the Town entered into a sixty-three month financing lease agreement for a new photocopier. The asset and the liability were recorded at the fair market value of the asset, \$6,317. Depreciation expense of \$632 for the year ended January 31, 2026, has been included in depreciation expense and accumulated depreciation totaled \$1,105 at January 31, 2026. Lease payments totaled \$1,406.

Minimum future lease obligations under the capital lease at January 31, 2026, are as follows:

<u>Year Ending January 31</u>	<u>Amounts</u>
2027	\$1,406
2028	1,406
2029	1,406
2030	<u>703</u>
Total Minimum Lease Payments	4,921
LESS: Amount Representing Interest	<u>(493)</u>
Present Value of Minimum Lease Payments	<u>\$ 4,428</u>

9. PARTICIPATION IN JOINT VENTURES

A. Burlington-Lowell Transfer Station

The Town of Burlington has a 50% equity interest in the Burlington–Lowell Transfer Station (BLT); the other 50% is owned by the Town of Lowell. At January 31, 2026, the BLT had cash of \$6,177, due from the Town of Lowell of \$4,167, capital assets, net of accumulated depreciation, of

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

\$99,684; accounts payable of \$713, deferred outflows of resources of \$10,000, net financial assets of \$(369); and net total assets of \$99,315. During the year ended January 31, 2026, the Town paid \$50,000 for assessments. The Burlington-Lowell Transfer Station paid the Town \$2,807 for equipment operations and \$19,425 for payroll reimbursements. Separate financial statements are available from the Burlington town office.

B. Central Maine Highlands Fire and EMS District #1

During the year ended January 31, 2025, the Town joined the Central Maine Highlands Fire and EMS District #1, a joint venture between Towns of Burlington, Edinburg, Enfield, Howland, Lowell, Maxfield, Passadumkeag, Seboeis Plantation, and the Unorganized Territory of Penobscot County, to provide fire prevention, fire extinguishment, and provision of emergency medical services. The Town doesn't own an equity interest in the District. The Town's share of appropriations will be apportioned between all parties in the District based on 50% of the Town's population in relation to the aggregate sum of all member entities' population and 50% of the Town's most recent State Valuation in relation to the aggregate sum of all member entities' most recent total State Valuation.

The current contract for the District is from July 1, 2025-June 30,2026, with a total assessment to the towns of \$2,131,429 of which 10.21% is the Town's share or \$217,772 due in monthly payments of \$18,148. At January 31, 2026, the Town has paid seven payments totaling \$127,034 of this assessment.

At January 31, 2026, the District had total debt of \$108,353 of which 10.21% is the Town's share or about \$11,052, the Town is contingently liable for this portion if the District defaulted.

Separate financial statements are available from the District's offices located in Howland, Maine.

10. PUBLIC ENTITY RISK POOLS

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Burlington participates in public entity risk pools administered by the Maine Municipal Association to mitigate these risks.

11. GAIN CONTINGENCY

During the year ended January 31, 1995, the Town of Burlington obtained a civil judgment against Amber Jipson to recover monetary losses while she was the Town's Treasurer, Clerk, and Tax Collector of \$180,000 plus pre- and post-judgment interest at the rate of \$85.15 a day. During the year ended January 31, 1998, \$107 was collected. The cumulative amount collected to date is also \$107. The total amount of this judgment that will ultimately be collected cannot be estimated at this time.

12. TAX INCREMENT FINANCING DISTRICT

Tax increment financing (TIF) pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes enables a municipality to finance development by utilizing the future increased property tax receipts attributable to the development. Under the statutory framework, the municipality designates a tax

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

increment financing district and develops a development program (the Development Program) stating the means and objectives of the development district. The municipality may then capture a portion of the property taxes resulting from the increase in assessed value from the development within the district in future years to pay for the costs of the Development Program.

The increase in the assessed value captured by the municipality is excluded from the municipality's equalized just value for each year's State valuation filed with the Secretary of State in accordance with Title 36, Sections 208 and 305 of the Maine Revised Statutes, and is therefore not included in calculating the municipality's share of State educational aid, State municipal revenue sharing, or the county tax.

In August 2009, the Town designated approximately 133 acres of real estate located along Rollins Mountain ridgeline as the Town of Burlington Rollins Wind Project Municipal Development and Tax Increment Financing District (the District.) The purpose of the District is to encourage the development of low-impact wind energy that will deliver power to consumers in the New England regional market. During 2011, Evergreen Wind Power III, LLC, a wholly owned subsidiary of First Wind Holdings, LLC (the Developer) completed a wind-turbine project with an approximately \$41 million municipal assessed value within the Town. The Developer will be paid 50% of the increased property tax receipts for each of the first 20 years.

The property tax revenues captured by the Town over a 30-year period will be restricted to financing the costs of the Development Program, which are limited to project costs as defined under Chapter 206. The specific public improvements will be approved by Town Meeting action. These include improvements such as road reconstruction, purchase of public works and fire equipment, construction of a fire station, development of a community center, construction of a Town salt/sand shed, acquisition, reclamation, parking area, and improvements to sawdust pile on Saponac Pond, and recreational trail revitalization.

During the Town meeting on March 31, 2025, the townspeople approved spending from the TIF for general fund expenditures. During the year ending January 31, 2026, the Town transferred \$70,099 for road work, \$3,250 for administration, and \$21,504 for public works from the TIF to the general fund.

During a special town meeting on July 15, 2025, the selectmen approved transferring 100% or \$132,875 of the deposit in the subaccount fund to the general fund.

13. LONG-TERM CONTRACTS

During the year ended January 31, 2017, the Town of Burlington entered into a 15-year agreement with the Municipal Review Committee (MRC). After March 31, 2018, the Town of Burlington will deliver its municipal solid waste to the Fiberight disposal facility in Hampden at an initial tip fee of \$70 per ton plus a supplemental payment of \$2.21 per ton over the Initial Term. Five 5-year extensions are available at the Town's election.

During the year ended January 31, 2025, the Town entered into a three-year contract with A & G Dirtworks, Inc. for snow removal and sanding of 19.9 miles of town ways. The Town will supply the salt and sand. The contract price is \$159,200 per year, with a fuel surcharge of \$5.00 per gallon, from November 1, 2024 through May 1, 2027 and is payable in six payments of \$26,533 from December to May each year.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

14. FAIR VALUE MEASUREMENTS

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the amount that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date (i.e., the exit price).

Market price observability is impacted by a number of factors, including the type of asset or liability, the characteristics specific to the asset or liability, and the state of the marketplace (including the existence and transparency of transactions between market participants). Assets and liabilities with readily-available actively quoted prices or for which fair value can be measured from actively-quoted prices in an orderly market will generally have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

The fair value hierarchy is based on the valuation inputs used to measure the fair value of the asset and are classified and disclosed in one of the following categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The Town's only investment is in common stock of a single bank valued at Level 1 inputs with a value at January 31, 2026, of \$30,682. (See Note 2.)

15. BURLINGTON SCHOOL DEPARTMENT

On June 30, 2017, the Town of Burlington withdrew from SAD 31 and signed a 10-year contract to pay tuition to SAD 31. The tuition rates are calculated by Maine Department of Education. Special education costs are added to these rates based on Maine law. Burlington School Department shall pay tuition to SAD 31 for the actual number of Burlington students in grades K-12 attending SAD 31 schools, or 50% of the total number of Burlington students in grades K-12 who are educated at public, whichever is greater. The percentage obligation shall be reduced by 5% every two years. The minimum percentage obligation is as follows:

<u>School Year</u>	<u>Percentage</u>
2025-26	30%
2026-27	30%

The Burlington School Department shall pay SAD 31 a sum representing 12.34% of each principal and interest payments on the outstanding bonds, notes, and lease purchase agreements of SAD 31 that were outstanding on March 1, 2015. Burlington School Department will make the payments at least 15 days before each payment is due, until each obligation is retired. A late fee of 1.5% per month will be assessed for late payments.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

As of March 1, 2015, the School Departments outstanding debt obligation to SAD 31 was \$77,853.17.

The Burlington School Department shall be responsible for and agreed to pay 12.34% of SAD 31's costs, expenses, damages, and other losses arising from future legal claims, including costs to defend such claims, to the extent that SAD 31's costs, expenses, damages, and other losses are not covered by insurance or other sources for incidents arising prior to June 30, 2017, when Burlington was a member of SAD 31. Management does not believe it will be liable for any such obligations.

The Town adopts a budget for the School Department each year, which is included with the general fund budget.

TOWN OF BURLINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
GENERAL FUND AND CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JANUARY 31, 2026

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
<i>Taxes:</i>				
General Property	\$ 563,179	\$ 563,179	\$ 563,178	\$ (1)
Change In Deferred Property Taxes	-	-	7,589	7,589
Supplemental Taxes	-	-	6,047	6,047
Abatements	-	-	(3,513)	(3,513)
Excise	79,195	79,195	90,809	11,614
Interest and Lien Costs	-	-	9,802	9,802
Total Taxes	<u>642,374</u>	<u>642,374</u>	<u>673,912</u>	<u>31,538</u>
<i>Licenses and Permits</i>	-	-	10,663	10,663
<i>Intergovernmental Revenues:</i>				
<i>State of Maine:</i>				
Revenue Sharing	55,758	55,758	54,648	(1,110)
Local Road Assistance	-	-	26,008	26,008
Homestead Reimbursement	19,282	19,282	21,038	1,756
Tree Growth Tax Reimbursement	96,291	96,291	104,831	8,540
Education Subsidy	-	372,195	372,195	-
Education Grant	-	17,964	17,964	-
Snowmobile Refund and Grants	-	8,277	8,277	-
Miscellaneous	<u>1</u>	<u>1</u>	<u>2,043</u>	<u>2,042</u>
Total State of Maine Revenues	<u>171,332</u>	<u>569,768</u>	<u>607,004</u>	<u>37,236</u>
<i>Other Revenues:</i>				
Interest	-	-	27,951	27,951
Equipment Rental	-	-	2,807	2,807
Building Rental	-	-	7,750	7,750
Gain on Sale of Fixed Assets	-	-	20,000	20,000
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,513</u>	<u>1,513</u>
Total Other Revenues	<u>-</u>	<u>-</u>	<u>60,021</u>	<u>60,021</u>
TOTAL REVENUES	813,706	1,212,142	1,351,600	139,458
EXPENDITURES				
General Government	149,950	153,200	146,666	6,534
Public Works	263,996	355,600	368,719	(13,119)
General Assistance	2,000	2,000	200	1,800
Public Safety	224,272	224,272	196,708	27,564
Sanitation	50,000	50,000	50,000	-
Cemetery Care	19,000	19,000	4,027	14,973
Education	905,408	905,408	956,130	(50,722)
County Tax	93,630	93,630	93,630	-
Capital Projects Funds	9,400	9,400	1,306	8,094
Unclassified	<u>123,291</u>	<u>131,568</u>	<u>96,521</u>	<u>35,047</u>
Total Expenditures	<u>1,840,947</u>	<u>1,944,078</u>	<u>1,913,907</u>	<u>30,171</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,027,241)	(731,936)	(562,307)	169,629
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	<u>227,728</u>	<u>227,728</u>	<u>227,728</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(799,513)	(504,208)	(334,579)	169,629
FUND BALANCE - February 1, 2025	<u>1,900,099</u>	<u>1,900,099</u>	<u>1,900,099</u>	<u>-</u>
FUND BALANCE - January 31, 2026	<u>\$ 1,100,586</u>	<u>\$ 1,395,891</u>	<u>\$ 1,565,520</u>	<u>\$ 169,629</u>

TOWN OF BURLINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JANUARY 31, 2026

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
<i>Taxes:</i>				
General Property	\$ 265,750	\$ 265,750	\$ 265,750	\$ -
<i>Other Revenues:</i>				
Interest	-	-	<u>63,342</u>	<u>63,342</u>
TOTAL REVENUES	265,750	265,750	329,092	63,342
EXPENDITURES				
TIF Developer Payment	132,875	132,875	132,875	-
Administration	3,250	-	-	-
Legal Costs	5,000	5,000	543	4,457
Winter Roads	21,504	-	-	-
Summer Roads	50,000	35,579	-	35,579
Re-surface Woodman Mill Road with Asphalt	57,000	1,321	-	1,321
Training Town Employees	1,000	1,000	326	674
4th of July Celebration	2,000	2,000	2,000	-
Flags, Poles, and Accessories	1,000	1,000	1,225	(225)
Snowmobile Club	-	87,000	87,000	-
Donations	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total Expenditures	<u>275,629</u>	<u>267,775</u>	<u>225,969</u>	<u>41,806</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,879)	(2,025)	103,123	105,148
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(227,728)</u>	<u>(227,728)</u>	<u>(227,728)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(237,607)	(229,753)	(124,605)	105,148
FUND BALANCE - February 1, 2025	<u>1,995,202</u>	<u>1,995,202</u>	<u>1,995,202</u>	<u>-</u>
FUND BALANCE - January 31, 2026	<u>\$ 1,757,595</u>	<u>\$ 1,765,449</u>	<u>\$ 1,870,597</u>	<u>\$ 105,148</u>

**TOWN OF BURLINGTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING**

A budget is adopted for the General fund and Special Revenue fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meetings where the budget was discussed and approved by the residents of the Town. The town meeting for the budget for the General fund and Special Revenue Fund was on March 31, 2025, and a special Town meetings held throughout the year. These budgets are established in accordance with the various laws which govern the Town's operations

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

Budgetary Information

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts were overdrawn as of January 31, 2026:

General Fund:	
Public Works	\$13,119
Education	\$50,722
TIF Fund:	
Flags, Poles, and Accessories	\$225

The Town uses carryover balances and revenues to help offset expenditures during the year; therefore, the unfavorable variances shown above do not necessarily represent unauthorized overspending. Schedule 3 shows the actual amount available to be spent in each department and whether or not any overspending has occurred.

SUPPLEMENTARY INFORMATION

TOWN OF BURLINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JANUARY 31, 2026

	CONTINUING	OTHER	TOTAL	EXPENDITURES	BALANCES 01/31/26		
	BALANCES				CREDITS AND	AVAILABLE	LAPSED
	02/01/25	APPROPRIATIONS	TRANSFERS				
<i>Administration</i>	\$ -	\$ 122,750	\$ 3,250	\$ 126,000	\$ 124,360	\$ 1,640	\$ -
<i>Legal and Accounting</i>	-	14,000	-	14,000	9,106	4,894	-
<i>Public Works:</i>							
Summer Roads	-	-	14,421	14,421	14,410	11	-
Re-Surface Woodman Mill Road	-	-	105,679	105,679	105,679	-	-
Road Maintenance	-	213,996	24,311	238,307	248,630	(10,323)	-
Total Public Works	-	213,996	144,411	358,407	368,719	(10,312)	-
<i>General Assistance</i>	-	2,000	-	2,000	200	1,800	-
<i>Assessing</i>	-	13,200	-	13,200	13,200	-	-
<i>Public Safety:</i>							
Fire Protection	23,176	167,772	50,000	240,948	190,538	-	50,410
Street Lights	-	5,000	-	5,000	5,270	(270)	-
Animal Control	-	1,500	-	1,500	900	600	-
Total Protection	23,176	174,272	50,000	247,448	196,708	330	50,410
<i>Sanitation</i>	-	50,000	-	50,000	50,000	-	-
<i>Cemetery Care:</i>							
Cemetery Maintenance	-	9,000	-	9,000	527	8,473	-
Cemetery Improvements	30,000	-	-	30,000	3,500	-	26,500
Total Cemetery Care	30,000	9,000	-	39,000	4,027	8,473	26,500
<i>Education:</i>							
Education Costs	417,953	466,168	390,158	1,274,279	956,130	-	318,149
Special Education Fund	70,601	-	1,389	71,990	-	-	71,990
	488,554	466,168	391,547	1,346,269	956,130	-	390,139
<i>County Tax</i>	-	93,630	-	93,630	93,630	-	-
<i>Capital Projects Funds:</i>							
Timberland Taxes	-	1,900	-	1,900	1,306	594	-
Capital Reserve Funds	736,375	5,000	(75,225)	666,150	-	-	666,150
Total Capital Projects Funds	736,375	6,900	(75,225)	668,050	1,306	594	666,150
<i>Unclassified:</i>							
Playground	7,563	3,000	-	10,563	1,881	-	8,682
Snowmobile Club	5,507	-	8,277	13,784	13,825	(41)	-
Food Pantry	-	5,000	-	5,000	5,000	-	-
Donations	-	1,073	-	1,073	673	400	-
Revaluation	-	40,800	-	40,800	40,800	-	-
Town Office Floor Replacement	-	-	34,200	34,200	34,342	(142)	-
Overlay	-	37,418	-	37,418	-	37,418	-
Total Unclassified	13,070	87,291	42,477	142,838	96,521	37,635	8,682
Amounts Appropriated from Carryovers	(10,000)	10,000	-	-	-	-	-
DEPARTMENTAL TOTALS	\$ 1,281,175	\$ 1,263,207	\$ 556,460	\$ 3,100,842	\$ 1,913,907	\$ 45,054	\$ 1,141,881

**TOWN OF BURLINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JANUARY 31, 2026**

Federal Agency Name	Pass- Through Agency	Pass- Through Agency	CFDA Number	Grant Award Number	Expenditures		Total
					From Direct Awards	From Pass- Through Awards	
U.S. Department of Education	Maine Department of Education	Special Education - Grants to States	84-027A	H027A230109	\$ -	\$ 17,964	\$ 17,964

To JENNIFER STONE of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Saturday the 28th day of March, 2026 AD at 11:45 o'clock in the forenoon, then and there to act upon article #1 and by secret ballot on articles #2 as set out below, the polling hours therefore to be from twelve o'clock noon until Six o'clock in the afternoon.

And to notify and warn said Inhabitants to meet at the Municipal Building in said Town on Monday, the 30th day of March, 2026 AD at six o'clock in the afternoon, then and there to act on articles #3 through #23 as set out below:

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot.

ARTICLE 2 To elect a:
Third Selectman, Three-year term
Burlington School Committee Member, Three-year term

ARTICLE 3 To elect a moderator to preside at said meeting and to vote by written ballot.

ARTICLE 4 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition.

ARTICLE 5 To see if the town will vote to accept the annual report of the municipal officers.

ARTICLE 6 To see if the town will vote to fix the compensation of the following elected officials for the ensuing year.

	<u>CURRENT</u>	<u>RECOMMENDED</u>
First Selectman	\$ 15,000	\$15,000
Second Selectman	\$ 5,000	\$ 5,000
Third Selectman	\$ 5,000	\$ 5,000
Town Treasurer	\$ 9,000	\$ 9,000

ARTICLE 7 To see if the town will vote to authorize the selectmen to spend an amount equal to 1/12th of the budgeted amount each month in each category of the 2024-2025 fiscal year budget during the period February 1, 2026 to the end of the 2026 annual town meeting for operational expenses.

Recommended

ARTICLE 8 To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A.-506.

Recommended

ARTICLE 9 To see if the town will raise and appropriate **\$160,200** for General Government.
Recommended

Total approved for 2025-2026 fiscal year: \$159,200. *General Government includes expenditures elected officials' wages, town office employee wages, training, legal fees, auditors, consultants, insurances, general equipment and supplies, capital outlays for the town office and other general government items, software, postage, dues, fees, etc.*

ARTICLE 10 To see if the town will raise and appropriate **\$7,300** for Public Safety.
Recommended

Total approved for 2025-2026 fiscal year: \$6,500.

*Public Safety includes expenditures for public safety items, animal control, streetlights, etc. **DOES NOT INCLUDE FIRE/EMS DISTRICT TAX.** Estimate of Education tax, County tax and Fire/EMS District Tax can be found on Annual Town Meeting workbook handout and at rear of annual town report.*

ARTICLE 11 To see if the town will raise and appropriate **\$339,000** for Public Works.
Recommended

Total approved for 2025-2026 fiscal year: \$288,000.

Public Works includes expenditures for public works wages, road repairs and maintenance, road construction projects, grounds upkeep, supplies and materials for public works activities including salt, sand, chemicals, asphalt, tar, and culverts, capital outlays for roads and other public works items, engineers and consultants, snowplowing, etc.

ARTICLE 12 To see if the town will raise and appropriate **\$22,600** for Culture and Recreation.
Recommended

Total approved for 2025-2026 fiscal year: \$11,000.

Culture and Recreation include expenditures for the Fourth of July, playground improvements, mowing, trimming and maintenance, flag replacements, etc. Veterans Memorial Project Account.

ARTICLE 13 To see if the town will raise and appropriate **\$36,147** for Community Services.
Recommended

Total approved for 2025-2026 fiscal year: 29,073.

Community Services includes expenditures for cemetery care and maintenance, Historical Society, summer rec programs and donations to outside organizations, etc.

ARTICLE 14 To see if the town will raise and appropriate **\$51,900** for Town-Wide.
Recommended

Total approved for 2025-2026 fiscal year: \$51,900.

Town-wide includes expenditures for the Burlington-Lowell Transfer Station, and Timberland taxes. Additionally, other expenditures, such as the TIF District financing, county tax assessment, education assessments, and overlay are raised for and appropriated in the Town-wide department but are not amounts up for vote for the municipal budget

ARTICLE 15 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by **\$385,783** based on estimates of non-tax municipal revenues for the year.
Recommended

Total approved for 2025-2026 fiscal year: \$512,112.

This article reduces taxes to be raised in Articles 9 through 14 by the total estimates of revenues from sources such as surplus, excise taxes, state reimbursements, tree growth reimbursements and subsidies, fees, interest on property taxes, interest on investments, etc.

ARTICLE 15 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by **\$2,500** and to appropriate that amount from the town's capital projects fund.
Recommended

Total approved for 2025-2026 fiscal year: \$38,500.

This article reduces taxes to be raised by appropriating funds from the town's capital projects fund to help pay for capital outlays that are included in the amounts raised and appropriated for in Articles 9 through 14.

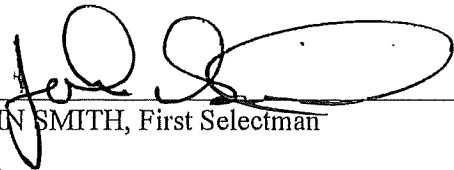
ARTICLE 16 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by **\$108,226** and to appropriate that amount from the town's TIF fund.
Recommended

Total approved for 2025-2026 fiscal year: \$142,754 *This article reduces taxes to be raised by appropriating funds from the town's TIF fund to help pay for expenditures such as employee training, scholarships, capital outlays, roads expenditures, etc., that are included in the amounts raised and appropriated for in Articles 9 through 14.*

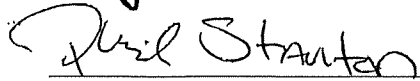
ARTICLE 17 To see if the town will authorize over-expenditures in any lines in the 2025-2026 budget provided that the municipal budget, in total, has not been over-expended.
Recommended

ARTICLE 18 To see if the town will authorize the Board of Selectmen to transfer up to 15% from 2025-2026 budget articles to other budget articles throughout the year, as it deems necessary and prudent.
Recommended

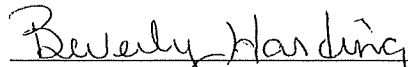
- ARTICLE 19 To see if the town will vote to authorize the Burlington Back Country Riders or their designated agent to apply for in the name of the Town of Burlington, a grant-in-aid under the provisions of the Bureau of Parks and Recreation Snowmobile Trail Fund (M.R.S.A Title 12 Chapter 715, Subsection II, Sec.7824 for the maintenance of the Town of Burlington Snowmobile Trail System, and further authorize the Selectmen to reimburse the Burlington Back Country Riders from the proceeds of such grant for expenses incurred in maintaining the trails.
Recommended
- ARTICLE 20 To see if the town will authorize the Board of Selectmen to seek, apply for, and receive any grants, donations, and contributions, and to expend the proceeds for the purposes designated by the grantor, donor, or contributor.
Recommended
- ARTICLE 21 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to dispose of tax-acquired property in any manner which the Selectboard deems to be in the best interest of the Town.
Recommended
- ARTICLE 22 To see if the town will vote to authorize expend **\$20,000** from Fire Equipment Account to help offset annual Fire& EMS Service Tax.
Recommended
- ARTICLE 23 To see if the town will vote to charge interest on all 2026 real estate and personal property taxes which remain unpaid on or after January 1, 2027, and to set the interest rate at **7.0% per annum**. (Interest will be charged on the full amount for non-payment on the first day payment is late.)
Recommended



JOHN SMITH, First Selectman

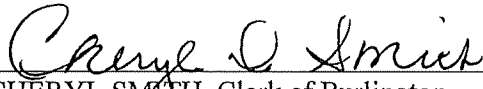


PHIL STANTON, Second Selectman



BEVERLY HARDING, Third Selectman

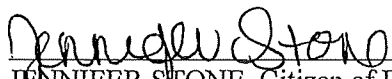
True Copy
Attest:



CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: **TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY**, the same being conspicuous, public places in said town.



JENNIFER STONE, Citizen of Burlington

TOWN OF BURLINGTON		FY2025	FY2026	Comments
		Recommended	Recommended	
Art 9	General Government			
	General administration	109,000	111,000	Payroll, taxes, phone, postage, dues, insurance, office equipment lease, office supplies
	Legal and audit	14,000	14,000	
	Assessing services	13,200	13,200	Assessing Services for annual property assessment
	IT services and equipment replacement	5,000	5,000	Software upgrades, obsolete computer hardware replacement as needed, annual licenses and IT services
	TIF related Legal Expenses	5,000	5,000	
	Town office operations and maintenance	12,000	11,000	Electricity, heat, insurance, maintenance and repairs
	TIF approved training	1,000	1,000	Town employee training
		159,200	160,200	
Art 10	Public Safety			
	Streetlights	5,000	5,800	due to increase in Electricity Rates
	Animal Control expenses	1,500	1,500	Annual contract with Lincoln Humane Society is \$900.00
		6,500	7,300	
Art 11	Public Works			
	Winter Roads	225,000	250,000	Snow plowing and sanding winter roads. Also includes any emergency winter road repair as needed.
	Summer roads	50,000	65,000	Repair, Maintenance and upgrade of Summer roads. Mowing and trimming on Municipal Grounds
	Municipal Grounds Maintenance		12,000	Mowing, trimming, snow plowing and salting
	Public Works Building	9,000	11,000	Electricity, heat, insurance, maintenance and repairs. Increase is repair of Garage doors and Emergency Generator
	Old town garage operations	1,500	1,000	Electricity, heat, insurance, maintenance and repairs
	Replacement Mower Account	2,500	-	We now have \$7500 in this fund. The selectboard has chosen to contract mowing and grounds keeping.
		288,000	339,000	
Art 12	Culture and Recreation			
	Fourth of July	2,000	3,000	Requested by 4th of July committee
	Playground/Saponac maintenance	3,000	6,600	Includes porta-poti and repairs to equipemnt, mowing and trimming
	Playground Improvements	-	5,000	Improve area around playground equipment and parking sites
	Flag replacements	1,000	1,000	Cost of replacement flags as needed.
	Back Country Riders		2,000	For membership promotion
	Veterans Memorial Project	5,000	5,000	Currently have \$10,000 in this fund to assist creating a permanent Veterans Memorial on town property
		11,000	22,600	
Art 13	Community Services			
	General assistance	2,000	2,000	
	Cemetery maintenance	9,000	15,624	Cost of contract for mowing, trimming as well as spring and fall clean-up
	Cemetery Improvement	10,000	10,000	Continue removing dead trees and major grounds repairs and improvements
	Food Pantry	5,000	5,000	\$8,000 was requested. Selectboard recommends \$5000
	Life flight	373	373	
	Burlington VFW Post 1605	400	400	For flags on veterans graves. Town is required to provide these flags. VFW places them at grave sites
	Howland Recreation Department	300	300	Requested
	Eastern Area Agency on Aging	-	450	
	Lord Historical Society	2,000	2,000	Requested
		29,073	36,147	

TOWN OF BURLINGTON		FY2025	FY2026	Comments
		Recommended	Recommended	
Art 14	Town-Wide			
	Burlington/Lowell Transfer Station	50,000	50,000	
	Timberland Taxes	1,900	1,900	
		<u>51,900</u>	<u>51,900</u>	
	Additions to Reserves			
	Special Education Stabilization Reserve	-	-	
	Townwide revaluation	40,800	0	
	Town Office Building Floor Replacement	36,000	-	
	Re-surface Woodman Mill Road with Asphalt	107,000	-	
No Art	Town-Wide			
	Education	905,408	937,097	These items are calculated on date of commitment and are not items voted on at annual town meeting
	County tax	93,630	103,497	<<This amount is from the 2025-2026 education warrant articles plus 3.5 percent increase
	Fire protection services	217,772	232,892	<<Exact amount, a 10.5% increase
		<u>1,216,810</u>	<u>1,273,486</u>	<<Fire District Service Tax Estimated from February 2026 fire district meeting 7% increase
				Overall expected 4.6% increase for Town-wide non-article taxes
	Total Municipal Appropriations	1,946,283	1,890,633	
Art 15	Non-Tax Revenues			
& Art 23	Excise taxes	79,195	91,310	
	Surplus (General fund)	226,626	166,473	\$132,875 (100%) of 2025 TIF Project Fund Tax payment transferred to General Fund
	Fire Equipment account	50,000	20,000	Money in this account is from apparatus and equipment sales
	Treegrowth reimbursement	96,291	93,000	
	LRAP	50,000	-	
	Continuing Balance	10,000	15,000	Accounts carried forward are: Cemeteries Improvements and Playground Improvements
		<u>512,112</u>	<u>385,783</u>	
No Art	Non-Tax Revenues			
	Education Subsidies and Carry Forward	359,240	390,401	These items are calculated at date of commitment and are not items voted on at annual town meeting
	Revenue sharing	55,758	54,648	This amount is from the education warrant articles
		<u>414,998</u>	<u>445,049</u>	This amount will be determined on the date of commitment
	Capital Reserve	38,500	-	\$7500 now in this fund. Selectboard has decided to contract mowing and trimming
		<u>38,500</u>	<u>-</u>	
Art 16	Use of TIF Fund			
	General Government	9,250	9,250	<<\$1,000 for Training, \$3,250 for Admin, \$5,000 for TIF related legal expenses
	Public Works	128,504	90,976	Summer roads and salt/sand purchases
	Culture and Recreation	3,000	6,000	<<\$1,000 for Flags, \$3,000 for Fourth of July, Back Country Riders for membership promotion
	Community Services	2,000	2,000	Historical Society request
		<u>142,754</u>	<u>108,226</u>	
	Total Non-Tax Revenues and Other Financing Sources	1,108,364	939,058	
	TOTAL AUTHORIZED TO BE RAISED/APPROPRIATED	837,919	951,575	